

Financial statements and report of independent
certified public accountants

Oklahoma State University

June 30, 2013 and 2012

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Oklahoma State University Management's Discussion and Analysis (Unaudited)

Overview of Financial Statements and Financial Analysis

Oklahoma State University proudly presents its financial statements for fiscal year 2013, with comparative data presented for fiscal year 2012. The emphasis of discussions concerning these statements will be for the current year. There are three financial statements presented: the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and, the Statements of Cash Flows. All dollar amounts in this discussion are presented in thousands of dollars. This discussion and analysis of the University's financial statements provides an overview of its financial activities for the year.

Statements of Net Position

The Statements of Net Position presents the assets (current and non-current), deferred outflows of resources, liabilities (current and non-current), and net position (assets minus liabilities) as of the end of the fiscal year. The purpose of the Statements of Net Position is to present to the readers of the financial statements a fiscal snapshot of Oklahoma State University. The difference between current and non-current assets is discussed in the footnotes to the financial statements.

From the data presented, readers of the Statements of Net Position are able to determine the assets available to continue the operations of the institution. They are also able to determine cost of unamortized debt, and determine how much the institution owes vendors, investors and lending institutions. Finally, the Statements of Net Position provides a picture of the net position (assets minus liabilities) and their availability for expenditure by the institution.

Net positions are divided into three major categories. The first category, invested in capital assets, net of debt, provides the institution's equity in property, plant and equipment owned by the institution. The next category, restricted is divided into two categories, nonexpendable and expendable. The non-expendable restricted resources are only available for investment purposes. Expendable restricted are available for expenditure by the institution, but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted. Unrestricted are available to the institution for any lawful purpose of the institution. The following chart is a summary of the Statements of Net Position over the last three years.

**Oklahoma State University
Management's Discussion and Analysis (Unaudited)**

Statements of Net Position (Continued)

Statements of Net Position

(Thousands of Dollars)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Assets:			
Current assets	\$ 334,453	\$ 352,954	\$ 385,637
Capital assets, net of accm. depr.	1,290,619	1,336,864	1,361,843
Other assets	<u>114,876</u>	<u>90,173</u>	<u>63,176</u>
Total Assets	<u>1,739,948</u>	<u>1,779,991</u>	<u>1,810,656</u>
Deferred Outflows of Resources			
Deferred cost on debt restructuring	<u>-</u>	<u>6,179</u>	<u>5,202</u>
Liabilities			
Current liabilities	101,875	99,507	108,526
Noncurrent liabilities	<u>641,229</u>	<u>643,055</u>	<u>616,049</u>
Total Liabilities	<u>743,104</u>	<u>742,562</u>	<u>724,575</u>
Net Position			
Invested in capital assets, net of debt	723,598	736,503	772,738
Restricted - expendable	40,083	51,295	38,384
Restricted - nonexpendable	623	616	591
Unrestricted	<u>232,540</u>	<u>255,194</u>	<u>279,570</u>
Total Net Position	<u>\$ 996,844</u>	<u>\$ 1,043,608</u>	<u>\$ 1,091,283</u>

In fiscal year 2013, total assets of the institution increased by \$30,665 or 1.72% over fiscal year 2012. A review of the Statements of Net Position will reveal that there are many offsetting variances, but the increase was primarily due to an increase in cash and cash equivalents of \$9,506, investments of \$4,279, an increase for the CIED loan to the UML for \$5,000, an increase in prepaid expenses of \$204 and an increase in capital assets, net of depreciation of \$24,979. These were offset by decreases in receivables of \$(10,774), inventories of \$(675), and other assets of \$(1,854).

In fiscal year 2012, total assets of the institution increased by \$40,043 or 2.30% over fiscal year 2011. The increase was primarily due to increases in investments of \$32,486 in capital assets, net of depreciation of \$46,245, in inventories of \$1,023 and prepaid expenses of \$304. These were offset by decreases in other assets of \$(4,167), accounts receivables of \$(16,182) and cash and cash equivalents of \$(19,666).

In fiscal year 2013, deferred outflows of resources decreased by \$(977) over fiscal year 2012.

For fiscal year 2012, the financial statements were restated to include deferred outflows of resources because of the implementation of GASB 63 and were \$6,179.

**Oklahoma State University
Management's Discussion and Analysis (Unaudited)**

Statements of Net Position (Continued)

In fiscal year 2013 total liabilities for the year decreased by \$(17,987) or (2.42)% over fiscal year 2012. The most significant changes were an increase in unearned revenues of \$4,796, and an increase in loans payable to UBS of \$5,000. These were offset by a decrease in accounts payable of \$(3,662), a decrease in notes payable and other lease obligations of \$(21,412), and a decrease in other liabilities of \$(2,709). The combination of the increase in total assets and the decrease in total liabilities nets to an increase in total net position of \$47,675 or 4.57%.

In fiscal year 2012 total liabilities for the year decreased by \$(542) or (.07)% over fiscal year 2011. The most significant changes were an increase in bonds payable of \$11,372, and an increase in accrued liabilities of \$2,964. These were offset by a decrease in accounts payable of \$(12,099) and a decrease in other liabilities of \$(2,779). The combination of the increase in total assets and the decrease in total liabilities netted to an increase in total net position of \$46,764 or 4.69%.

Statements of Revenues, Expenses, and Changes in Net Position

While the 2012 – 2013 comparisons are important indicators of activity during the year under audit, it is important to look at some of the operating and non-operating categories over time. One of the important measures of an institution's fiscal stability is how operating revenues compare to operating expenses. Public institutions will normally not have an excess of operating revenues over operating expenses because state appropriations and federal and some state student grants are considered non-operating revenues under generally accepted accounting principles in the United States of America.

The following table summarizes the revenues, expenses, and changes in net position for Oklahoma State University over the last three years:

Statements of Revenues, Expenses, and Changes in Net Position

(Thousands of Dollars)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Operating revenues	\$ 619,686	\$ 675,485	\$ 710,192
Operating expenses	<u>936,916</u>	<u>981,684</u>	<u>1,008,892</u>
Operating Loss	(317,230)	(306,199)	(298,700)
Nonoperating revenues(expenses)	<u>332,988</u>	<u>318,572</u>	<u>311,723</u>
Income (loss) before other revenues, expenses, gains and losses	15,758	12,373	13,023
Other revenues, expenses, gains and losses	<u>38,526</u>	<u>34,391</u>	<u>34,652</u>
Net increase in net position	<u><u>\$ 54,284</u></u>	<u><u>\$ 46,764</u></u>	<u><u>\$ 47,675</u></u>

**Oklahoma State University
Management's Discussion and Analysis (Unaudited)**

Statements of Revenues, Expenses, and Changes in Net Position (continued)

Operating revenues of \$710,192 in 2013 increased \$34,707 or 5.14% when compared to the 2012 prior year. The increases came primarily from increases in tuition and fees of \$25,005, increases in sales and services of educational departments of \$10,631, increases in auxiliary enterprises of \$8,626 and increases in other operating revenues of \$283. Grants and contracts and federal appropriations decreased by \$(9,838).

Operating revenues of \$675,485 in 2012 increased \$55,799 or 9.00% when compared to the 2011 prior year. The increases came primarily from increases in tuition and fees of \$25,277, sales, services of educational departments of \$7,598, auxiliary enterprises of \$24,419, other operating revenues of \$2,107, and a decrease in grants and contracts and federal appropriations of \$(3,602).

The following table summarizes the operating revenues of Oklahoma State University for the last three years:

Operating Revenues

(Thousands of Dollars)

	2011	2012	2013
Tuition/Fees, net of scholarship allow.	\$ 207,055	\$ 232,332	\$ 257,337
Grants and Contracts	143,108	139,506	129,668
Sales/Services of educational depts.	27,755	35,353	45,984
Auxiliary enterprises	228,272	254,219	261,317
Other operating revenues	13,496	14,075	15,886
Total Operating Revenues	\$ 619,686	\$ 675,485	\$ 710,192

Operating expenses of \$1,008,892 in 2013 increased \$27,208 or 2.77% when compared to the 2012 prior year. The increases came primarily from increases in compensation and employee benefits of \$1,925, contractual services of \$5,065, scholarships and fellowships of \$5,298, depreciation expense of \$5,282, supplies and materials of \$3,241, and other operating expenses of \$7,413. These were offset by decreases in utilities of \$(908) and communications of \$(108).

Operating expenses of \$981,684 in 2012 increased \$44,768 or 4.78% when compared to the 2011 prior year. The increases came primarily from increases in compensation and employee benefits of \$27,917, scholarships and fellowships of \$4,580, depreciation expenses of \$3,359, supplies and materials of \$4,372 and other operating expenses of \$6,794. These were offset by decreases in contractual services of \$(920), utilities of \$(1,248) and communications of \$(86). The table on the following page summarizes the operating expenses of Oklahoma State University for the last three years:

**Oklahoma State University
Management's Discussion and Analysis (Unaudited)**

Statements of Revenues, Expenses, and Changes in Net Position (continued)

Operating Expenses

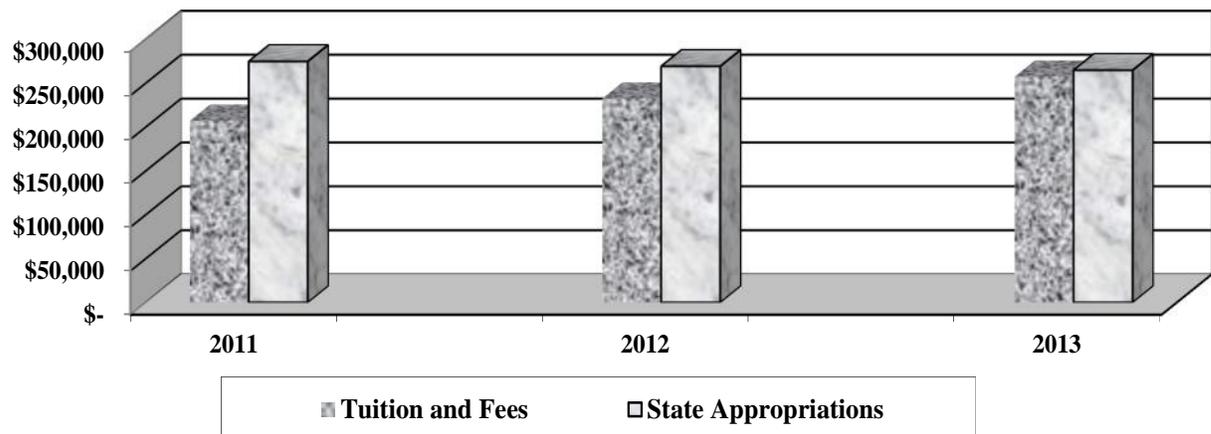
(Thousands of Dollars)

	2011	2012	2013
Compensation and employee benefits	\$ 490,871	\$ 518,788	\$ 520,713
Contractual services	138,989	138,069	143,134
Supplies and materials	43,289	47,661	50,902
Utilities	29,860	28,612	27,704
Communication	5,704	5,618	5,510
Other operating expenses	71,137	77,931	85,344
Scholarships and fellowships	104,045	108,625	113,923
Depreciation expense	53,021	56,380	61,662
Total Operating Expenses	\$ 936,916	\$ 981,684	\$ 1,008,892

It is important to understand the relationship of revenues to expenses over time. Since 2011, operating revenues have been increasing at a faster pace (14.61% between 2011 and 2013, or an average of 4.87% per year) than operating expenses (7.68%) between 2011 and 2013, or an average of 2.56% per year).

To narrow the gap between operating revenues and operating expenses, tuition and fees, grants and contracts, and auxiliary enterprise revenues must increase in amounts greater than increases in operating expenses. Of particular interest is the relationship of state appropriations when compared to tuition and fees over the past five years. State appropriations and tuition and fees are essential components of the revenue projections of the University. In fiscal year 2011, tuition and fees were 42.97% of the state appropriations/tuition and fee mix. In fiscal year 2013, tuition and fees represents 49.29% of the total. While state appropriations have decreased (3.66)% in that time period, tuition and fees revenues have increased 24.28%. The following chart emphasizes the changes we have seen in both tuition and fees and state appropriations over the last three years:

**Tuition and Fees and State Appropriations
(\$ in Thousands)**



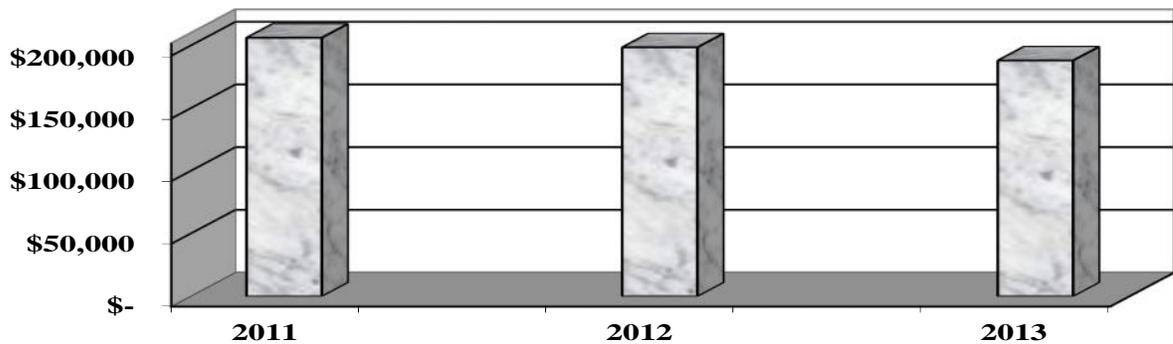
**Oklahoma State University
Management's Discussion and Analysis (Unaudited)**

Statements of Revenues, Expenses, and Changes in Net Position (continued)

Other important contributors to revenues are both operating and non-operating Grants and Contracts. Over the past three years total grants and contracts have decreased by approximately \$(18,185).

Grants and Contracts

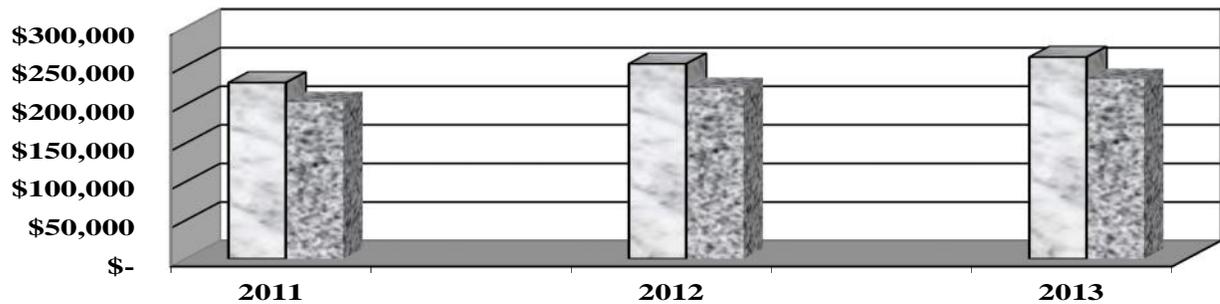
(\$ in Thousands)



Auxiliary Enterprises (Residential Life, Student Union, Bookstore, Health, Physical Education and Recreation, Athletics, University Health Services, Fire Protection Publications, etc.) also have contributed positively to the Operating Revenues over time. Since FY 2011, auxiliaries have experienced revenue increases of approximately \$33,045 and expenses have increased \$29,835. Since 2011, auxiliaries have shown accumulated net operating income of \$85,048.

Auxiliary Enterprises

(\$ in Thousands)



□ Revenues ■ Expenses

Oklahoma State University
Management's Discussion and Analysis (Unaudited)

Statements of Revenues, Expenses, and Changes in Net Position (continued)

Non-operating revenues/(expenses) of \$311,723 in 2013 decreased \$(6,849) or (2.15)% when compared to 2012 prior year. Non-operating revenues/(expenses) of \$318,572 in 2012 decreased \$(14,416) or(4.33)% when compared to the 2011 prior year. The following table summarizes the non-operating revenues and expenses for Oklahoma State University for the last three years:

Nonoperating Revenue/(Expenses)

(Thousands of Dollars)

	2011	2012	2013
State appropriations	\$ 257,919	\$ 262,189	\$ 264,727
State appropriations - ARRA	16,873	7,000	0
Federal and state student financial aid	63,225	59,164	58,480
Gifts	16,165	10,853	14,749
Investment income	3,586	4,477	(208)
Interest expense	(24,780)	(25,111)	(26,025)
Net Nonoperating Rev/(Exp)	<u>\$ 332,988</u>	<u>\$ 318,572</u>	<u>\$ 311,723</u>

Other revenues, expenses, gains and losses of \$34,652 in 2013 decreased \$(261) or (.76)% when compared to the 2012 prior year. Other operating revenues, expenses, gains and losses of \$34,391 in 2012 decreased \$(4,135) or (10.73)% when compared to the 2011 prior year. The following table summarizes the other revenues, expenses, gains and losses of Oklahoma State University for the last three years:

Other Revenues, Expenses, Gains and Losses

(Thousands of Dollars)

	2011	2012	2013
Capital from grants, gifts and affiliates	\$ 19,929	\$ 11,595	\$ 20,021
State appr. restricted for capital	15,519	15,685	9,910
Additions to permanent endowments	7	4	3
Gain/(loss) on disposal of capital assets	(3,079)	(1,678)	(2,327)
Other additions, net	6,150	8,785	7,045
Total Other Revenues, Expenses Gains and Losses	<u>\$ 38,526</u>	<u>\$ 34,391</u>	<u>\$ 34,652</u>

Statements of Cash Flows

The final statement presented by Oklahoma State University is the Statement of Cash Flows. The Statements of Cash Flows presents detailed information about the cash activity of the institution during the year. The statement is divided into five sections.

Oklahoma State University
Management's Discussion and Analysis (Unaudited)

Statement of Cash Flows (continued)

The first section deals with operating cash flows and shows the net cash used by the operating activities of the institution. The second section reflects cash flows from non-capital financing activities. This section reflects the cash received and spent for non-operating, non-investing, and non-capital financing purposes. The third section reflects the cash flows from investing activities and shows the purchases, proceeds, and interest received from investing activities. The fourth section deals with cash flows from capital and related financing activities. This section deals with the cash used for the acquisition and construction of capital and related items. The fifth section reconciles the net cash used to the operating income or loss reflected on the Statement of Revenues, Expenses, and Changes in Net Position.

Cash Flows

(Thousands of Dollars)

	2011	2012	2013
Cash provided (used) by:			
Operating activities	\$(234,703)	\$ (240,946)	\$ (214,316)
Noncapital financing activities	340,132	317,316	317,558
Investing activities	(5,044)	(27,832)	(4,369)
Capital and related financing activities	(44,865)	(68,204)	(89,367)
Net Change in Cash	55,520	(19,666)	9,506
Cash, beginning of year	141,724	197,244	177,578
Cash, end of year	\$ 197,244	\$ 177,578	\$ 187,084

In fiscal year 2013 the cash and cash equivalents, end of year, increased by \$9,506 or 5.35%. The difference in net (decrease) increase in cash and cash equivalents from 2012 to 2013 was an increase of \$29,172. This net increase was generated by a decrease in net cash used by operating activities of \$26,630, an increase in net cash provided by noncapital financing activities of \$242, a decrease in net cash used by investing activities of \$23,463, and an increase in net cash used by capital and related financing activities of \$(21,163).

In fiscal year 2012 the cash and cash equivalents, end of year decreased by \$(19,666) or (9.97)%. The difference in net (decrease) increase in cash and cash equivalents from 2011 to 2012 was \$(75,186). This net decrease was generated by an increase in net cash used by operating activities of \$(6,243), a decrease in net cash provided by noncapital financing activities of \$(22,816), an increase in net cash used by investing activities of \$(22,788), and an increase in net cash used by capital and related financing activities of \$(23,339).

Oklahoma State University Management's Discussion and Analysis (Unaudited)

Determining Whether Certain Organizations Are Component Units

The Governmental Accounting Standards Board (GASB) published GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, which became effective in fiscal year 2004 and requires universities to include in their financial statements component unit financial information. Oklahoma State University has determined that the Oklahoma State University Foundation and Cowboy Athletics, Inc. meet the necessary criteria for inclusion. The inclusion of these statements should not be interpreted that Oklahoma State University has access to the resources contained therein.

The financial statements include the accounts of the Oklahoma State University Center for Innovation and Economic Development, Inc. ("CIED"), collectively referred to as the "University". CIED was formed in 1967 as a nonprofit corporation to engage in research, extension and academic contractual arrangements for the benefit and advancement of the General University. CIED receives and administers funds from Federal and state organizations and from private sources for the purpose of carrying out the educational and research programs of the General University. CIED is governed by a board of directors comprised primarily of management of the General University. In addition, General University employees and facilities are used for virtually all activities of CIED. Accordingly, CIED has been reported as a blended component unit in the financial statements. Separate financial statements of CIED can be requested from the University's controller.

Economic Outlook

In fiscal year 2013, our state appropriations increased by 1.28%. Fiscal year 2014 saw another increase of an addition 1.10% in state appropriations. The State of Oklahoma has achieved budget projections for the last two years and the University has also met revenue projections. The institution's strategy is to increase enrollment through targeted markets and to increase private dollars through the Branding Success campaign. These increased revenues have been and will continue to be used to supplant the lower state appropriations.

While the institution remains among the most affordable in the Big XII in tuition and mandatory fee costs, Oklahoma State University and its constituent agencies, Oklahoma State Regents for Higher Education, and the Oklahoma State Legislature remain concerned about the increases in tuition and mandatory fees that have been implemented in the past few years. As a percentage of per capita personal income, Oklahoma State University's tuition and fees are lower than all but two of the surrounding states. There was no increase in resident tuition and mandatory fees for academic year 2013-2014 and a minimal increase in non-resident tuition. Should increases in expenses in areas such as mandatory costs (medical, utilities, etc.), compensation and employee benefits not be funded through increases in state appropriations, tuition and fees will need to be increased further to meet these needs.

Most state revenues are meeting, or exceeding estimates for the first few months of fiscal year 2014. Gross production collections have turned the corner and have met or exceeded last year's collection amount for the last five months. From October 2012 through September 2013, gross revenue is 3% higher than the previous 12 months. State Leadership is hopeful that the positive turn is a good

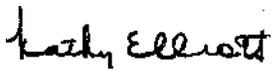
**Oklahoma State University
Management's Discussion and Analysis (Unaudited)**

Economic Outlook (continued)

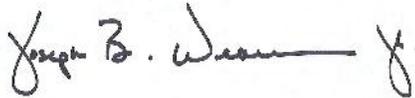
sign for the State and will result in overall revenue growth for fiscal year 2014. The University is hopeful that new revenue will be available for fiscal year 2015.

There will be an income tax reduction in the maximum rate of 5.25% to 5.00% beginning in January 2015, with a second reduction down to 4.85% in January 2016, provided certain economic targets are met. The state revenue is projected to stay strong and we expect enrollment to stay strong for at least the next two years.

The University continues to develop scenarios to reduce costs while protecting the student experience. Reprogramming efforts will remain necessary to address critical funding issues required to support critical academic and research initiatives.



Kathy Kamm Elliott, CPA
Associate Vice President
and Controller



Joseph B. Weaver, Jr.
Vice President for Administration
and Finance



REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Regents
Oklahoma Agricultural and Mechanical Colleges

Grant Thornton LLP
211 N Robinson, Suite 1200
Oklahoma City, OK 73102-7148
T 405.218.2800
F 405.218.2801
www.GrantThornton.com

Report on the financial statements

We have audited the accompanying financial statements of Oklahoma State University (the “University”), a component unit of the State of Oklahoma, as of and for the years ended June 30, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the University’s basic financial statements as listed in the table of contents.

Management’s responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We have also audited the financial statements of the separately presented component unit Cowboy Athletics, Inc. (“CAI”), a not-for-profit Oklahoma corporation organized to support the University, as of and for the years ended December 31, 2012 and 2011. We did not audit the financial statements of the separately presented component unit Oklahoma State University Foundation (“OSU Foundation”), a not-for-profit Oklahoma corporation organized to support the University, which statements reflect total assets of \$836,658,627 and \$703,852,829 as of June 30, 2013 and 2012, respectively, and total operating revenues of \$193,710,119 and \$89,814,249 for the years then ended. Those statements were audited by other auditors whose report has been included in the separate set of financial statements. Our opinion, insofar as it relates to the amounts included for the OSU Foundation, is based on the report of other auditors. The University financial statements referred to above do not include the financial statements of the OSU Foundation or CAI. Rather, complete sets of financial statements of the OSU Foundation and CAI are presented separately. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the University's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based on our audits and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of Oklahoma State University and the separately presented component units as of June 30, 2013 and 2012, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of matter

As discussed in Note 1 to the financial statements, the University adopted new accounting guidance in 2013 related to the presentation of deferred outflows of resources and other financial reporting matters. Our opinion is not modified with respect to this matter.

Other matters

Required supplementary information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedules of Funding Progress for the Supplementary Retirement Plan and Other Post-Employment Benefits on pages i through x and 54 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on

the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the University's basic financial statements. The Combining Statement of Net Position by Campus and Combining Statement of Revenues, Expenses and Changes in Net Position by Campus on pages 56 to 58 are presented for purposes of additional analysis, rather than to present the financial position and changes in financial position of the individual campuses, and are not a required part of the basic financial statements. The Revenue Bond System Outstanding – Schedule of Revenues, Expenses and Changes in Fund Balance on page 55 and the Schedule of Expenditures of Federal Awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, on pages 64 through 66 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report, dated October 30, 2013, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

Grant Thornton LLP

Oklahoma City, Oklahoma
October 30, 2013

Oklahoma State University
STATEMENTS OF NET POSITION
June 30,

	2013	2012
	(\$ in thousands)	
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 147,411	\$ 124,545
Accounts receivable, net	63,126	61,788
Investments	151,483	147,177
Interest receivable	199	317
Current portion of student loans receivable, net	1,717	1,738
Loan receivable	5,000	-
Inventories	12,662	13,337
Prepaid expenses	4,039	3,835
Other assets	-	217
Total current assets	385,637	352,954
Noncurrent Assets		
Cash and cash equivalents	39,673	53,033
Investments	1,071	1,098
Accounts receivable, net	5,154	5,140
Receivables from state agencies	1,823	13,625
Loans to students, net	15,455	15,640
Other assets	-	1,637
Capital assets, net of accumulated depreciation	1,361,843	1,336,864
Total noncurrent assets	1,425,019	1,427,037
TOTAL ASSETS	1,810,656	1,779,991
DEFERRED OUTFLOWS OF RESOURCES		
Deferred cost on debt restructuring	5,202	6,179
LIABILITIES		
Current Liabilities		
Accounts payable	20,274	21,074
Unearned revenue	41,930	37,151
Assets held in trust for other institutions	1,726	1,699
Student and other deposits	2,488	2,392
Accrued compensated absences	9,178	9,874
Accrued workers' compensation claims	3,401	4,616
Current portion of revenue bonds, notes payable, and lease obligations	29,529	22,701
Total current liabilities	108,526	99,507
Noncurrent Liabilities		
Accrued compensated absences	13,572	13,114
Landfill closure and postclosure costs	2,937	2,937
Accrued workers' compensation claims	3,989	3,608
Unearned revenue	136	119
Student deposits	967	1,018
Revenue bonds payable	303,345	311,810
Accounts payable for noncurrent assets	3,908	6,770
Payables to state agencies	-	14
Accrued interest payable	5,782	6,132
Federal loan program contribution payable	17,486	17,486
Notes payable	5,920	7,265
OCIA capital lease obligation	92,139	98,512
ODFA master lease program	164,407	174,248
Obligations under other capital leases	1,461	22
Total noncurrent liabilities	616,049	643,055
TOTAL LIABILITIES	724,575	742,562
NET POSITION		
Invested in capital assets, net of debt	772,738	736,503
Restricted for:		
Nonexpendable	591	616
Expendable		
Scholarships, research, instruction, and other	1,216	1,259
Loans	3,339	2,993
Capital projects	28,233	42,071
Debt service	5,596	4,972
Unrestricted	279,570	255,194
TOTAL NET POSITION	\$ 1,091,283	\$ 1,043,608

The accompanying notes are an integral part of these statements.

Oklahoma State University
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended June 30,

	2013	2012
	(\$ in thousands)	
Operating revenues		
Tuition and fees, net of scholarship allowances of \$38,436 in 2013 and \$34,848 in 2012	\$ 257,337	\$ 232,332
Federal appropriations	12,108	12,838
Federal grants and contracts	68,172	80,644
State and local grants and contracts	15,381	16,037
Nongovernmental grants and contracts	34,007	29,987
Sales and services of educational departments	45,984	35,353
Auxiliary enterprises charges		
Residential life, net of scholarship allowances of \$1,090 in 2013 and \$1,050 in 2012	39,336	41,042
Student union services, including bookstore sales; revenues totaling \$27,199 in 2013 and \$24,470 in 2012 are used as security for 2002 and 2004 Student Union Revenue Bonds, 2004 OKC Student Center Revenue Bonds, and 1995 Okmulgee Student Union Refunding Revenue Bonds	48,497	42,765
Recreation and wellness services	3,766	3,188
Athletics, net of scholarship allowance of \$2,938 in 2013 and \$2,850 in 2012; revenues totaling \$49,380 in 2013 and \$50,158 in 2012 are used as security for Series 1998, 2003, and 2004 Athletic Facilities Revenue Bonds	49,380	50,158
University health services	78,194	76,141
Fire protection publications	8,448	8,813
Other auxiliary revenue	33,696	32,112
Interest earned on loans to students	390	368
Other operating revenues	15,496	13,707
Total operating revenues	710,192	675,485
Operating expenses		
Compensation and employee benefits	520,713	518,788
Contractual services	143,134	138,069
Supplies and materials	50,902	47,661
Utilities	27,704	28,612
Communication	5,510	5,618
Other operating expenses	85,344	77,931
Scholarships and fellowships	113,923	108,625
Depreciation expense	61,662	56,380
Total operating expenses	1,008,892	981,684
Operating loss	(298,700)	(306,199)
Nonoperating revenues (expenses)		
State appropriations	245,869	243,496
State appropriations - ARRA	-	7,000
On-behalf payments for OTRS	18,858	18,693
Federal and state student financial aid	58,480	59,164
Gifts, including \$5,313 in 2013 and \$3,137 in 2012 used as security on the 1998, 2003, and 2004 Athletic Facilities Revenue Bonds	14,749	10,853
Investment (expense) income	(208)	4,477
Interest expense	(26,025)	(25,111)
Net nonoperating revenues	311,723	318,572
Income before other revenues, expenses, gains and losses	13,023	12,373
Capital from grants, gifts and affiliates	11,297	1,166
State appropriations restricted for capital purposes	1,563	9,111
On-behalf payments for OCIA capital leases	8,347	6,574
State school land funds	8,724	10,429
Additions to permanent endowments	3	4
Loss on disposal of fixed assets	(2,327)	(1,678)
Other additions, net	7,045	8,785
Net increase in net position	47,675	46,764
Net position		
Net position - beginning of year	1,043,608	996,844
Net position - end of year	\$ 1,091,283	\$ 1,043,608

The accompanying notes are an integral part of these statements.

Oklahoma State University
STATEMENTS OF CASH FLOWS
For the years ended June 30,

	2013	2012
	(\$ in thousands)	
Cash flows from operating activities		
Tuition and fees	\$ 248,212	\$ 231,984
Grants and contracts	135,385	146,011
Sales and services of educational activities	45,984	35,353
Auxiliary enterprise charges		
Residential life	39,267	40,578
Student union services	48,916	43,789
Recreation and wellness services	3,798	3,191
Athletics	47,928	50,185
Interest earned on loans to students	390	368
Other operating revenues	140,439	129,455
Payments to employees for salaries and benefits	(504,632)	(499,039)
Payments to suppliers	(419,681)	(423,501)
Loans issued to students	(2,708)	(1,460)
Collection of loans to students	2,386	2,140
Net cash used by operating activities	(214,316)	(240,946)
Cash flows from noncapital financing activities		
State appropriations	245,869	250,496
Federal and state student financial aid	58,480	59,164
Gifts for other than capital purposes	13,069	10,184
Direct lending receipts	145,173	145,135
Direct lending payments	(145,173)	(145,135)
Agency fund receipts	2,976	1,276
Agency fund payments	(2,821)	(4,034)
Third party facility - receipts	-	358
Third party facility - payments	(15)	(128)
Net cash provided by noncapital financing activities	317,558	317,316
Cash flows from investing activities		
Purchases of investments	(65,507)	(63,766)
Proceeds from sales of investments	60,383	34,539
Interest received on investments	755	1,395
Net cash used by investing activities	(4,369)	(27,832)
Cash flows from capital and related financing activities		
Cash paid for capital assets	(83,272)	(109,921)
Capital appropriations received	1,504	9,052
Capital from grants, gifts and affiliates received	4,259	818
State school land funds	8,724	10,429
Proceeds of capital debt	11,788	56,695
Deferred cost on debt restructuring	-	(3,410)
Proceeds from bond refunding	17,785	-
Repayments of capital debt and leases	(20,792)	(20,106)
Payments on bond refunding	(17,585)	-
Interest paid on capital debt and leases	(18,823)	(20,546)
Other sources	7,045	8,785
Net cash used by capital and related financing activities	(89,367)	(68,204)
Net increase (decrease) in cash and cash equivalents	9,506	(19,666)
Cash and cash equivalents, beginning of year	177,578	197,244
Cash and cash equivalents, end of year	\$ 187,084	\$ 177,578

The accompanying notes are an integral part of these statements.

Oklahoma State University
STATEMENTS OF CASH FLOWS - CONTINUED
For the years ended June 30,

	2013	2012
	(\$ in thousands)	
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating loss	\$ (298,700)	\$ (306,199)
Adjustments to reconcile operating loss to net cash used by operating activities		
Depreciation expense	61,662	56,380
On-behalf payments for OTRS	18,858	18,693
Changes in assets and liabilities		
Accounts receivable	331	(6,510)
Loan receivable	(5,000)	-
Inventories	675	(1,023)
Prepaid expenses	(204)	(304)
Accounts payable and accrued expenses	(1,634)	(4,682)
Loan payable	5,000	-
Unearned revenue	4,796	1,239
Student and other deposits	(68)	129
Accrued compensated absences	(238)	381
Federal loan program contribution payable	-	-
Loans to students	206	950
	\$ (214,316)	\$ (240,946)
NONCASH INVESTING, NONCAPITAL FINANCING, AND CAPITAL AND RELATED FINANCING TRANSACTIONS		
Fixed assets acquired by incurring capital lease obligations	\$ 1,520	\$ -
Fixed assets acquired by gifts from affiliates	\$ 6,245	\$ -
Change in accounts payable for capital assets	\$ (2,862)	\$ (5,964)
Change in accounts receivable related to private gifts	\$ 1,683	\$ 673
Change in receivable from state agency affecting proceeds of capital debt	\$ (11,802)	\$ (22,238)
Change in payable to state agency affecting proceeds of capital debt	\$ (14)	\$ (380)
Change in fair value of investments recognized as a component of interest income	\$ 845	\$ (3,259)
Change in interest receivable affecting interest received	\$ (118)	\$ (177)
Bond issuance costs reducing proceeds of long-term debt	\$ -	\$ 107
Deferred costs associated with OCIA lease restructuring	\$ 2,247	\$ 2,996
Change in accrued interest payable affecting interest paid	\$ (350)	\$ (106)
Amortization of bond issuance costs reducing interest paid	\$ 1,855	\$ 315
Amortization of deferred costs for OCIA lease restructuring	\$ 749	\$ 749
Interest on capital debt paid by state agency on behalf of University	\$ 4,721	\$ 3,380
Principal on capital debt paid by state agency on behalf of University	\$ 3,685	\$ 3,252
Gift of capital assets reducing proceeds of capital grants and gifts	\$ 793	\$ 348
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS		
Cash and cash equivalents classified as current assets	\$ 147,411	\$ 124,545
Cash and cash equivalents classified as noncurrent assets	39,673	53,033
	\$ 187,084	\$ 177,578

The accompanying notes are an integral part of these statements.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS

(\$ in thousands)

June 30, 2013 and 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations: Oklahoma State University (the “University”) is a modern comprehensive land grant university that serves the state, national and international communities by providing its students with academic instruction, by conducting research and other activities that advance fundamental knowledge and by disseminating knowledge to the people of Oklahoma and throughout the world.

Reporting Entity: The financial reporting entity, as defined by Governmental Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete. Accordingly, the financial statements include the accounts of all agencies of Oklahoma State University (the “General University”), as the primary government, and the accounts of the Oklahoma State University Center for Innovation and Economic Development, Inc. (“CIED”), collectively referred to as the “University”. Further, the financial statements of all component units of the University meeting the criteria established by GASB Statement No. 39 have been presented separately.

The General University includes Oklahoma State University - Stillwater; Oklahoma State University Institute of Technology - Okmulgee; Oklahoma State University - Oklahoma City; the Center for Veterinary Health Sciences; the Agricultural Experiment Station; the Agricultural Extension Division; the Center for Health Sciences - Tulsa and Oklahoma State University - Tulsa. The General University is governed by the Board of Regents for the Oklahoma Agricultural and Mechanical Colleges (“Board of Regents”). The State of Oklahoma allocates and allots funds to each agency separately and requires that the funds be maintained accordingly. Because of this requirement, separate accounts are maintained for each agency.

CIED was formed in 1967 as a nonprofit corporation to engage in research, extension and academic contractual arrangements for the benefit and advancement of the General University. CIED receives and administers funds from Federal and state organizations and from private sources for the purpose of carrying out the educational and research programs of the General University. CIED is governed by a board of directors comprised primarily of management of the General University. In addition, General University employees and facilities are used for virtually all activities of CIED. Accordingly, CIED has been reported as a blended component unit in the financial statements. Separate financial statements of CIED can be requested from the University’s controller.

In preparing the financial statements, all significant transactions and balances between agencies and between the General University and CIED are eliminated.

The University is a component unit of the State of Oklahoma (the “State”) and is included in the comprehensive annual financial report of the State of Oklahoma as part of the higher education component unit.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Financial Statement Presentation: As a component unit of the State, the University presents its financial statements in accordance with the requirements of GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments* and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. The financial statement presentation required by GASB Statements No. 34 and 35 provides a comprehensive, entity-wide perspective of the University's assets, liabilities, net position, revenues, expenses, changes in net position and cash flows.

Component Units: Oklahoma State University Foundation ("OSU Foundation"), is a private nonprofit organization that reports under Financial Accounting Standards Board ("FASB") standards, including FASB Statement No. 117, *Financial Reporting for Not-For-Profit Organizations*. As such certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to OSU Foundation's financial information, which is separately presented, for these differences. Cowboy Athletics, Inc. ("CAI") is a private nonprofit organization that reports under GASB standards. Further, CAI operates under a December 31 fiscal year-end.

Changes in Accounting Principle: For the year ended June 30, 2013, the University adopted the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. GASB No. 63 introduces and defines as financial statement elements, deferred outflows of resources as a consumption of net assets and deferred inflows of resources as an acquisition of net assets which are applicable to a future period and distinct from assets and liabilities. The University's implementation of GASB No. 63 required renaming net assets as net position and a presentation of deferred outflows of resources as a separate distinction on the Statements of Net Position. Included in deferred outflows of resources is the reclassification from long-term debt of the unamortized net deferred cost on refunding; this reclassification is reflected for both periods presented.

The University also adopted the provision of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The University's implementation of GASB No. 65 required debt issuance costs to be expensed and prior period financial statements to be restated. Due to immateriality, the University expensed all remaining debt issuance costs of approximately \$1,400 in fiscal year 2013.

Basis of Accounting: For financial reporting purposes, the University is considered a special-purpose government engaged only in business-type activities. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

The University has the option to apply all FASB pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The University has elected to not apply FASB pronouncements issued after the applicable date.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Cash Equivalents: The University considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Funds invested through the State Treasurer's Cash Management Program are considered cash equivalents.

Investments: The University accounts for its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the statements of revenues, expenses and changes in net position.

Accounts Receivable: Accounts receivable consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty and staff, the majority of each residing in the State. Accounts receivable also include amounts due from the Federal government, state and local governments or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts. The University determines its allowance by considering a number of factors, including the length of time accounts receivable are past due, the University's previous loss history, and the condition of the general economy and the industry as a whole. The University writes off specific accounts receivable when they become uncollectible, and payments subsequently received on such receivables are credited to the allowance for doubtful accounts.

Inventories: Inventories are carried at the lower of cost or market on either the first-in, first-out ("FIFO") basis or the average cost basis.

Noncurrent Cash and Investments: Cash and investments that are externally restricted to make debt service payments, maintain sinking or reserve funds or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the statements of net position.

Capital Assets: Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. Livestock for educational purposes is recorded at estimated fair value. For equipment, the University's capitalization policy includes all items with a unit cost of \$5 or more, and an estimated useful life of greater than one year. Renovations to buildings, infrastructure and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Internally generated software has a capitalization threshold of \$1,000.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 40 to 50 years for buildings, 20 to 25 years for infrastructure and land improvements, 10 years for library books, 5 to 7 years for equipment, 3 years for purchased software, and 5 years for internally generated software.

Costs incurred during construction of long-lived assets are recorded as construction in progress and are not depreciated until placed in service. The University capitalizes interest as a component of capital assets constructed for its own use. In 2013 and 2012, total interest incurred was \$26,025 and \$25,111, none of which was capitalized.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Unearned Revenues: Unearned revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Unearned revenues also include amounts received from grant and contract sponsors that have not yet been earned.

Compensated Absences: The liability and expense incurred for employee vacation pay are recorded as accrued compensated absences in the statements of net position, and as a component of compensation and employee benefit expense in the statements of revenues, expenses and changes in net position.

Noncurrent Liabilities: Noncurrent liabilities include (1) principal amounts of revenue bonds payable, notes payable and capital lease obligations; (2) estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; and (3) other liabilities that, although payable within one year, are to be paid from funds that are classified as noncurrent assets.

Net Position: The University's net position is classified as follows:

Invested in capital assets, net of debt: This represents the University's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of debt.

Restricted net position - expendable: Restricted expendable net position includes resources in which the University is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted net position - nonexpendable: Restricted nonexpendable net position consists of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted net positions: Unrestricted net position represents resources derived from student tuition and fees, state appropriations and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the University, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the University's policy is to use prudent decision processes to determine which resources will be applied based on availability of funding, donor intent, and returns available from idle funds.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Income Taxes: The General University, as a political subdivision of the State, is excluded from Federal income taxes under Section 115(a) of the Internal Revenue Code, as amended. CIED is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code for activities which relate to its exempt purpose.

Classification of Revenues: The University has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, (3) certain federal, state and local grants and contracts and federal appropriations and (4) interest on institutional student loans.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, student aid revenues, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, such as state appropriations and investment income.

Scholarship Discounts and Allowances: Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statements of revenues, expenses and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other Federal, state or nongovernmental programs, are recorded as either operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

New Pronouncements: In March 2012, GASB issued Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

New Pronouncements- continued:

In June 2012, GASB issued Statement No. 67, *Financial Reporting for Pension Plans-an amendment of GASB Statement No. 25*. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement requires defined benefit pension plans to present two financial statements-a statement of fiduciary net position and a statement of changes in fiduciary net position. This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Earlier application is encouraged.

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pension – an amendment of GASB Statement No. 27*. This Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have certain characteristics. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

In January 2013, GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. This Statement is effective for periods beginning after December 15, 2013 and should be applied on a prospective basis. Earlier application is encouraged.

In April 2013, GASB issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees. The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Earlier application is encouraged.

Management has not yet determined the effect, if any, of adoption of the new GASB statements for the financial statements.

Reclassifications

Certain balances in the 2012 financial statements have been reclassified to conform with the 2013 financial statement presentation. There was no change to net position or changes in net position as a result of these reclassifications.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 2 - CASH AND CASH EQUIVALENTS, OTHER DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents: At June 30, 2013 and 2012, the carrying amounts of the University's deposits with the State Treasurer and other financial institutions were \$187,084 and \$177,578, respectively. These amounts consisted of deposits with the State Treasurer (\$179,791 and \$170,021), U.S. financial institutions (\$861 and \$810), trustees related to the University's various bond indenture agreements (\$6,268 and \$6,581) and petty cash and change funds (\$164 and \$166).

By Oklahoma Statute, the State Treasurer is required to ensure that all state funds are either insured by the Federal Deposit Insurance Corporation ("FDIC"), collateralized by securities held by the cognizant Federal Reserve Bank or invested in U.S. Government obligations. Any deposits with the State Treasurer are pooled with funds of other state agencies, and then in accordance with statutory limitations, placed in banks or invested as the State Treasurer may determine, in the State's name. The University's cash balances deposited with the State Treasurer were \$180,656 and \$172,359, respectively, at June 30, 2013 and 2012. The difference between the carrying amount and the cash balances deposited with the State Treasurer are due to deposits in transit and outstanding checks at June 30.

The University requires that balances on deposit with financial institutions be insured by the FDIC or collateralized by securities held by the cognizant Federal Reserve Bank, in the University's name. The carrying amount and related bank balances of the University's deposits was \$550 and \$547, respectively, at June 30, 2013 and 2012.

Deposits: At June 30, 2013 and 2012, the University held no nonnegotiable certificates of deposit. All certificates of deposit are fully insured by the FDIC. For financial reporting purposes, these deposits are classified as investments.

Some deposits with the State Treasurer are placed in the State Treasurer's internal investment pool *OK INVEST*. *OK INVEST* pools the resources of all state funds and agencies and invests them in (a) U.S. treasury securities which are explicitly backed by the full faith and credit of the U.S. government; (b) U.S. agency securities which carry an implicit guarantee of the full faith and credit of the U.S. government; (c) money market mutual funds which participates in investments, either directly or indirectly, in securities issued by the U.S. treasury and/or agency and repurchase agreements relating to such securities; and (d) investments related to tri-party repurchase agreements which are collateralized at 102% and, whereby, the collateral is held by a third party in the name of the State Treasurer.

Of funds on deposit with the State Treasurer, amounts invested in *OK INVEST* total \$46,203 at June 30, 2013 and \$58,569 at June 30, 2012.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 2 - CASH AND CASH EQUIVALENTS, OTHER DEPOSITS AND INVESTMENTS - CONTINUED

Deposits – continued:

For financial reporting purposes, deposits with the State Treasurer that are invested in *OK INVEST* are classified as cash equivalents. At June 30, the distribution of deposits in *OK INVEST* is as follows:

OK INVEST Portfolio	2013		2012	
	Cost	Market Value	Cost	Market Value
U.S. Agency securities	\$ 18,162	\$ 18,085	\$ 20,707	\$ 20,768
Certificates of deposit	1,180	1,180	1,892	1,892
Money market mutual funds	4,335	4,335	8,017	8,017
Mortgage backed agency securities	19,854	19,951	25,851	27,466
Municipal bonds	778	862	1,051	1,199
Foreign bonds	365	365	295	295
Commercial paper	971	971	-	-
U.S. Treasury Obligations	558	680	756	944
TOTAL	\$ 46,203	\$ 46,429	\$ 58,569	\$ 60,581

Agencies and funds that are considered to be part of the State’s reporting entity in the State’s Comprehensive Annual Financial Report are allowed to participate in *OK INVEST*. Oklahoma statutes and the State Treasurer establish the primary objectives and guidelines governing the investment of funds in *OK INVEST*. Safety, liquidity, and return on investment are the objectives which establish the framework for the day to day *OK INVEST* management with an emphasis on safety of the capital and the probable income to be derived and meeting the State and its funds and agencies’ daily cash flow requirements. Guidelines in the Investment Policy address credit quality requirements, diversification percentages and specify the types and maturities of allowable investments, and the specifics regarding these policies can be found on the State Treasurer’s website at <http://www.treasurer.state.ok.us/>. The State Treasurer, at his discretion, may further limit or restrict such investments on a day to day basis. *OK INVEST* includes a substantial investment in securities with an overnight maturity as well as in U.S. government securities with a maturity of up to three years. *OK INVEST* maintains an overall weighted average maturity of less than 270 days.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 2 - CASH AND CASH EQUIVALENTS, OTHER DEPOSITS AND INVESTMENTS - CONTINUED

Deposits – continued:

Participants in *OK INVEST* maintain an interest in its underlying investments and, accordingly, may be exposed to certain risks. As stated in the State Treasurer information statement, the main risks are interest rate risk, credit/default risk, liquidity risk, and U.S. government securities risk. Interest rate risk is the risk that during periods of rising interest rates, the yield and market value of the securities will tend to be lower than prevailing market rates; in periods of falling interest rates, the yield will tend to be higher. Credit/default risk is the risk that an issuer or guarantor of a security, or a bank or other financial institution that has entered into a repurchase agreement, may default on its payment obligations. Liquidity risk is the risk that *OK INVEST* will be unable to pay redemption proceeds within the stated time period because of unusual market conditions, an unusually high volume of redemption requests, or other reasons.

U.S. Government securities risk is the risk that the U.S. government will not provide financial support to U.S. government agencies, instrumentalities or sponsored enterprises if it is not obligated to do so by law. Various investment restrictions and limitations are enumerated in the State Treasurer's Investment Policy to mitigate those risks; however, any interest in *OK INVEST* is not insured or guaranteed by the State, the FDIC or any other government agency.

Investments: The University invests available resources pursuant to the A&M Board of Regents Institutional Policy for Investing Funds, the Oklahoma State Regents for Higher Education System-wide Policy for Investment of Institutional Funds, and the Investment Policy of the Oklahoma State Treasurer. The short term investment of agency special and agency relationship funds is directed primarily toward maximizing earnings on the University's working capital while maintaining adequate liquidity to meet cash flow needs of the University. Short term allowable monies are invested through the *OK INVEST* Program administered through the Office of the State Treasurer. As an agency of the State of Oklahoma investments in this program are executed in cooperation with the Oklahoma State Treasurer's Office, which serves as the University's official depository.

The Institutional Guidelines for Investment of Funds of the University is directed toward the investment of long-term oriented funds held by the University in a Fixed Income portfolio. The long term objective of the portfolio is to maximize the returns without exposure to undue risk. Allowable monies are invested in securities permitted by Oklahoma State Statute (Title 62 § 89.2). Whereas fluctuating rates of return are characteristic of the securities markets, the main concern is the long term appreciation of the assets and the consistency of total return. These investments are managed and held by a third party investment management fiduciary.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 2 - CASH AND CASH EQUIVALENTS, OTHER DEPOSITS AND INVESTMENTS - CONTINUED

Investments - continued:

Credit Risk. Investment *credit risk* is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In accordance with state statutes the State Treasurer may only purchase and invest in (a) obligations of the United States government, its agencies and instrumentalities; (b) prime banker's acceptances; (c) investment grade obligations of state and local governments; (d) money market funds; (e) collateralized or insured certificates of deposits; (f) negotiable certificates of deposits; (g) prime commercial paper; and (h) repurchase agreements. *Interest rate risk* is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments that are held for longer periods of time are subject to increased risk of adverse interest changes. Neither the University nor state statutes limit investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates; however, the State Treasurer Investment Policy limits the average maturity on its portfolio to four (4) years, with certain individual securities having more restrictive limits as defined in the policy. *Concentration of credit risk* is the risk of loss attributed to the magnitude of the University's investment in a single issuer. Neither the University's investment policy nor state statutes place limits on amounts that can be invested in any one issuer; however, the State Treasurer Investment Policy states that, with the exception of U.S. Treasury securities, no more than 50% of the State's total funds may be invested in a single security type or with a single financial institution, with diversification percentages being more restrictive on individual securities.

Custodial credit risk for investments is the risk that, in the event of failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities in the possession of an outside party. State law limits investments in obligations of state and local governments to the highest rating from at least one nationally recognized rating agency acceptable to the State Treasurer. Additionally, it is the University's policy to limit its investments in municipal and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. As of June 30, 2013 and 2012, the University's investments in municipal and corporate bonds were rated AAA by Standard & Poor's, and AAA by Moody's Investor Service.

At June 30, the fair value of the University's investments consisted of the following:

	2013	2012
U.S. Government securities	\$ 39,657	\$ 45,582
U.S. Treasury notes	77,627	76,179
Money funds	34,090	25,798
Corporate bonds and notes	-	89
Equity securities	581	-
State Regents Endowment Trust funds	<u>599</u>	<u>627</u>
Total investments	<u>\$152,554</u>	<u>\$148,275</u>

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 2 - CASH AND CASH EQUIVALENTS, OTHER DEPOSITS AND INVESTMENTS - CONTINUED

Investments - continued:

At June 30, 2013 and 2012, the University held investments in trust for three higher education institutions that are also under the governance of the Board of Regents. Such investments consist of U.S. Government securities and money market accounts. These investments are maintained in separate investment accounts for each participant. The fair value of U.S. Government securities at June 30, 2013 and 2012 was \$1,723 and \$1,672, respectively. These investments bear interest at rates from 0% to 5.5%, with maturities from January 2014 through December 2042. Investments in money market accounts totaled \$3 and \$27 at June 30, 2013 and 2012, respectively.

Condensed statements of net position and changes in net position of the investments held in trust are as follows for the years ended June 30:

	<u>2013</u>	<u>2012</u>
Net assets held in trust at beginning of period	\$ 1,699	\$ 3,012
Deposit of funds (withdrawal)	25	(1,335)
Net interest, realized gains and fees	4	35
Net decrease in fair value	<u>(2)</u>	<u>(13)</u>
Net assets held in trust at end of period	<u>\$ 1,726</u>	<u>\$ 1,699</u>

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 2 - CASH AND CASH EQUIVALENTS, OTHER DEPOSITS AND INVESTMENTS - CONTINUED

Investments - continued:

The University's investments are categorized by maturity dates to reflect the fair values that are sensitive to changes in interest rates.

The University's investment schedule by maturity date as of June 30, 2013 is as follows:

Maturity Year Ending June 30	U.S. Government Securities	U.S. Treasury Notes	Corporate Bonds and Notes	Total
2014	\$ 1	\$ 21,322	\$ -	\$ 21,323
2015	-	45,751	-	45,751
2016	39	-	-	39
2017	3	1,994	-	1,997
2018	756	3,991	-	4,747
2019-2023	7,307	3,473	-	10,780
2024-2028	15,290	138	-	15,428
2029-2033	4,566	-	-	4,566
2034-2038	3,696	-	-	3,696
2039-2043	7,999	958	-	8,957
	\$ 39,657	\$ 77,627	\$ -	117,284
Investments not subject to maturity dates:				
				34,090
				581
				599
				\$ 152,554

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30:

	<u>2013</u>	<u>2012</u>
Student tuition and fees	\$ 22,034	\$ 18,742
Auxiliary enterprises and other operating activities	30,079	29,606
Contributions and gifts	5,245	3,562
Federal appropriations	4,024	2,388
Federal, state and private grants and contracts	<u>17,463</u>	<u>22,030</u>
	78,845	76,328
Less allowance for doubtful accounts	<u>10,565</u>	<u>9,400</u>
Net accounts receivable	<u>\$ 68,280</u>	<u>\$ 66,928</u>

The auxiliary enterprises' receivables at June 30, 2013 and 2012 includes a contribution receivable from CAI of \$5,000, which was previously due June 30, 2012 but the due date was extended to June 30, 2017 through a new agreement. As of June 30, 2013, the University knows of no impairment that would result in nonpayment of this receivable. The University is continually monitoring the status of this receivable, through review of the CAI financial statements and discussions with CAI management. If the University determines that this receivable becomes impaired to the extent that collection, either in full or in part, is not likely, the University will provide an impairment loss at that time.

NOTE 4 - INVENTORIES

Inventories consisted of the following at June 30:

	<u>2013</u>	<u>2012</u>
Bookstore	\$ 4,674	\$ 4,627
Livestock - College of Agriculture	2,214	2,868
Fire protection publications	3,119	3,295
Food services	415	337
Physical plant	801	829
Other	<u>1,439</u>	<u>1,381</u>
	<u>\$ 12,662</u>	<u>\$ 13,337</u>

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 5 – STUDENT LOANS RECEIVABLE

Student loans made through the Federal Perkins Loan Program (the “Program”) comprise substantially all of the loans receivable at June 30, 2013 and 2012. Under this Program, the Federal government provides funds for approximately 75% of the total contribution for student loans with the University providing the balance. Under certain conditions, such loans can be forgiven at annual rates of 10% to 30% of the original balance up to maximums of 50% to 100% of the original loan. The Federal government reimburses the University to the extent of 10% of the amounts forgiven for loans originated prior to July 1, 1993 under the Program. No reimbursements are provided for loans originated after this date. Amounts refundable to the Federal government upon cessation of the Program of approximately \$17,486 at June 30, 2013 and 2012 are reflected in the accompanying statements of net position as noncurrent liabilities.

As the University determines that loans are uncollectible and not eligible for reimbursement by the Federal government, the loans are written off and assigned to the U.S. Department of Education. The allowance for uncollectible loans only applies to University funded loans and the University portion of Federal student loans, as the University is not obligated to fund the Federal portion of uncollected student loans. The University has provided an allowance for uncollectible loans, which, in management’s opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2013 and 2012, the allowance for uncollectible loans was approximately \$387 and \$414, respectively.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 6 - CAPITAL ASSETS

Following are the changes in capital assets for the years ended June 30:

	2013				Balance June 30, 2013
	Balance June 30, 2012	Additions	Transfers	Retirements	
Capital assets not being depreciated					
Land	\$ 57,723	\$ 2,361	\$ -	\$ -	\$ 60,084
Capitalized collections	261	-	-	-	261
Livestock for educational purposes	3,038	380	-	(30)	3,388
Construction in progress	39,878	54,952	(60,934)	-	33,896
Total capital assets not being depreciated	<u>\$ 100,900</u>	<u>\$ 57,693</u>	<u>\$ (60,934)</u>	<u>\$ (30)</u>	<u>\$ 97,629</u>
Other capital assets					
Non-major infrastructure networks	\$ 92,942	\$ 94	\$ 15,129	\$ -	\$ 108,165
Land improvements	43,107	20	2,737	-	45,864
Buildings	1,481,066	6,345	43,068	(1,205)	1,529,274
Furniture, fixtures and equipment	196,274	15,684	-	(7,316)	204,642
Library materials	122,076	7,492	-	(491)	129,077
Intangible assets	10,610	1,640	-	(176)	12,074
Total other capital assets	<u>1,946,075</u>	<u>31,275</u>	<u>60,934</u>	<u>(9,188)</u>	<u>2,029,096</u>
Less accumulated depreciation for					
Non-major infrastructure networks	(32,879)	(4,164)	-	-	(37,043)
Land improvements	(27,258)	(2,350)	-	-	(29,608)
Buildings	(413,551)	(35,048)	-	613	(447,986)
Furniture, fixtures and equipment	(134,907)	(14,010)	-	5,801	(143,116)
Library materials	(91,731)	(4,930)	-	376	(96,285)
Intangible assets	(9,785)	(1,160)	-	101	(10,844)
Total accumulated depreciation	<u>(710,111)</u>	<u>(61,662)</u>	<u>-</u>	<u>6,891</u>	<u>(764,882)</u>
Other capital assets, net	<u>1,235,964</u>	<u>(30,387)</u>	<u>60,934</u>	<u>(2,297)</u>	<u>1,264,214</u>
Capital asset summary					
Capital assets not being depreciated	100,900	57,693	(60,934)	(30)	97,629
Other capital assets, at cost	<u>1,946,075</u>	<u>31,275</u>	<u>60,934</u>	<u>(9,188)</u>	<u>2,029,096</u>
Total cost of capital assets	2,046,975	88,968	-	(9,218)	2,126,725
Less accumulated depreciation	<u>(710,111)</u>	<u>(61,662)</u>	<u>-</u>	<u>6,891</u>	<u>(764,882)</u>
Capital assets, net	<u>\$ 1,336,864</u>	<u>\$ 27,306</u>	<u>\$ -</u>	<u>\$ (2,327)</u>	<u>\$ 1,361,843</u>

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 6 - CAPITAL ASSETS - CONTINUED

	2012				Balance June 30, 2012
	Balance June 30, 2011	Additions	Transfers	Retirements	
Capital assets not being depreciated					
Land	\$ 56,300	\$ 1,423	\$ -	\$ -	\$ 57,723
Capitalized collections	261	-	-	-	261
Livestock for educational purposes	2,771	446	-	(179)	3,038
Construction in progress	130,608	71,220	(161,950)	-	39,878
Total capital assets not being depreciated	<u>\$ 189,940</u>	<u>\$ 73,089</u>	<u>\$ (161,950)</u>	<u>\$ (179)</u>	<u>\$ 100,900</u>
Other capital assets					
Non-major infrastructure networks	\$ 55,006	\$ 11	\$ 37,956	\$ (31)	\$ 92,942
Land improvements	41,459	40	1,608	-	43,107
Buildings	1,350,907	7,912	122,386	(139)	1,481,066
Furniture, fixtures and equipment	187,112	15,302	-	(6,140)	196,274
Library materials	115,568	6,553	-	(45)	122,076
Intangible assets	9,544	1,396	-	(330)	10,610
Total other capital assets	<u>1,759,596</u>	<u>31,214</u>	<u>161,950</u>	<u>(6,685)</u>	<u>1,946,075</u>
Less accumulated depreciation for					
Non-major infrastructure networks	(30,351)	(2,559)	-	31	(32,879)
Land improvements	(25,046)	(2,212)	-	-	(27,258)
Buildings	(380,815)	(32,781)	-	45	(413,551)
Furniture, fixtures and equipment	(126,521)	(13,252)	-	4,866	(134,907)
Library materials	(87,015)	(4,754)	-	38	(91,731)
Intangible assets	(9,169)	(822)	-	206	(9,785)
Total accumulated depreciation	<u>(658,917)</u>	<u>(56,380)</u>	<u>-</u>	<u>5,186</u>	<u>(710,111)</u>
Other capital assets, net	<u>1,100,679</u>	<u>(25,166)</u>	<u>161,950</u>	<u>(1,499)</u>	<u>1,235,964</u>
Capital asset summary					
Capital assets not being depreciated	189,940	73,089	(161,950)	(179)	100,900
Other capital assets, at cost	<u>1,759,596</u>	<u>31,214</u>	<u>161,950</u>	<u>(6,685)</u>	<u>1,946,075</u>
Total cost of capital assets	1,949,536	104,303	-	(6,864)	2,046,975
Less accumulated depreciation	<u>(658,917)</u>	<u>(56,380)</u>	<u>-</u>	<u>5,186</u>	<u>(710,111)</u>
Capital assets, net	<u>\$ 1,290,619</u>	<u>\$ 47,923</u>	<u>\$ -</u>	<u>\$ (1,678)</u>	<u>\$ 1,336,864</u>

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 7 – UNEARNED REVENUE

Unearned revenue consists of the following at June 30:

	2013	2012
Prepaid tuition and fees	\$ 12,390	\$ 9,920
Prepaid athletic ticket sales	15,803	15,181
Other auxiliary enterprises	2,758	2,205
Grants and contracts	11,115	9,964
	\$ 42,066	\$ 37,270

NOTE 8 - LONG-TERM LIABILITIES

Long-term liability activity was as follows for the years ended June 30:

	Year ended June 30, 2013					
	Balance				Balance	Amounts
	June 30, 2012	Additions	Reductions	June 30, 2013	Due within one year	
Bonds and notes payable and capital lease obligations						
Revenue bonds payable	\$ 320,445	\$ 17,785	\$ (26,220)	\$ 312,010	\$ 8,665	
Notes payable	8,555	5,000	(1,290)	12,265	6,345	
Capital lease obligations, including unexpended funds of \$2,791	285,558	1,521	(14,553)	272,526	14,519	
Total bonds, notes and capital leases	614,558	24,306	(42,063)	596,801	29,529	
Other liabilities						
Accrued compensated absences	22,988	8,940	(9,178)	22,750	9,178	
Landfill closure and postclosure costs	2,937	-	-	2,937	-	
Accounts payable for noncurrent assets	6,770	3,908	(6,770)	3,908	-	
Federal loan program contribution payable	17,486	-	-	17,486	-	
Student deposits	1,357	271	(339)	1,289	322	
Unearned revenue	37,270	42,066	(37,270)	42,066	41,930	
Accrued interest payable	6,132	5,782	(6,132)	5,782	-	
Accrued workers' compensation claims	8,224	2,567	(3,401)	7,390	3,401	
Total other liabilities	103,164	63,534	(63,090)	103,608	54,831	
Total	\$ 717,722	\$ 87,840	\$ (105,153)	\$ 700,409	\$ 84,360	

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED

	Year ended June 30, 2012					
	Balance				Balance	Amounts
	June 30, 2011	Additions	Reductions	June 30, 2012	Due within one year	
Bonds and notes payable and capital lease obligations						
Revenue bonds payable	\$ 328,865	\$ -	\$ (8,420)	\$ 320,445	\$ 8,635	
Notes payable	9,805	-	(1,250)	8,555	1,290	
Capital lease obligations, including unexpended funds of \$14,338	<u>264,516</u>	<u>34,730</u>	<u>(13,688)</u>	<u>285,558</u>	<u>12,776</u>	
Total bonds, notes and capital leases	603,186	34,730	(23,358)	614,558	22,701	
Other liabilities						
Accrued compensated absences	22,607	10,255	(9,874)	22,988	9,874	
Landfill closure and postclosure costs	2,937	-	-	2,937	-	
Accounts payable for noncurrent assets	12,734	6,770	(12,734)	6,770	-	
Federal loan program contribution payable	17,486	-	-	17,486	-	
Student deposits	1,228	436	(307)	1,357	339	
Deferred revenue	36,034	37,270	(36,034)	37,270	37,151	
Accrued interest payable	6,238	6,132	(6,238)	6,132	-	
Accrued workers' compensation claims	<u>6,771</u>	<u>6,069</u>	<u>(4,616)</u>	<u>8,224</u>	<u>4,616</u>	
Total other liabilities	<u>106,035</u>	<u>66,932</u>	<u>(69,803)</u>	<u>103,164</u>	<u>51,980</u>	
Total	<u>\$ 709,221</u>	<u>\$ 101,662</u>	<u>\$ (93,161)</u>	<u>\$ 717,722</u>	<u>\$ 74,681</u>	

Additional information regarding revenue bonds payable and notes payable is included at Note 9. Additional information regarding capital lease obligations is included at Note 10.

Landfill Closure and Postclosure Costs: State laws and regulations require the University to place a final cover on its landfill site and to perform certain maintenance and monitoring functions, including evaluation of well water samples, at the site after closure. The landfill, containing radioactive and chemical waste, is no longer being used, but the University has not placed a final cover on it. Estimated closure and postclosure costs as of June 30, 2013 and 2012 are \$2,937. Actual cost may differ due to inflation, changes in technology or changes in regulations.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 9 - REVENUE BONDS AND NOTES PAYABLE

Revenue Bonds Payable

Revenue bonds payable consisted of the following at June 30:

	2013	2012
3.1% - 5% Athletic Facilities Revenue Bonds, 2003 and 2004, issued in the original amount of \$42,020 and mature in varying amounts to August 1, 2034	\$ 38,025	\$ 38,650
4.25% - 5.05% Recreation Facilities Revenue Bonds, Series 2002, issued in the original amount of \$21,860 and called on February 28, 2013	-	18,110
3.25% - 4.875% Student Union System Revenue Bonds of 2002 and 2004 issued in the original amount of \$4,135 and mature in varying annual amounts to July 1, 2023	2,060	2,315
2.9% - 3.15% Oklahoma State University - Oklahoma City Student Union Center Revenue Bonds, Refunding Series 2004, issued in the original amount of \$1,895 and matured on July 1, 2012	-	250
3.85% - 4.75% Oklahoma State University - Okmulgee Student Fee Revenue Bonds, Series 2004, issued in the original amount of \$3,000 and mature in varying annual amounts to September 1, 2024	2,060	2,190
3.75% - 5.0% Utility System Revenue Bonds, Refunding Series 2006, issued in the original amount of \$14,000 and mature in varying annual amounts to July 1, 2018	7,380	8,440
2.0% - 5.0% General Revenue Bonds, Series 2009A, issued in the original amount of \$61,745 and mature in varying annual amounts to July 1, 2039	58,310	59,485
3.0% - 4.91% General Revenue Bonds, Series 2010A, issued in the original amount of \$39,120 and mature in varying annual amounts to August 1, 2039	36,655	37,430

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 9 - REVENUE BONDS AND NOTES PAYABLE - CONTINUED

Revenue Bonds Payable - continued

Revenue bonds payable consisted of the following at June 30:

	<u>2013</u>	<u>2012</u>
2.08% - 5.01% General Revenue Bonds, Federally Taxable Series 2010B, issued in the original amount of \$13,265 and mature in varying annual amounts to August 1, 2023	10,520	11,290
2.0% - 4.4% General Revenue Bonds, Series 2010C, issued in the original amount of \$145,320 and mature in varying annual amounts to August 1, 2039	139,215	142,285
0.3% - 2.75% General Revenue Bonds, Series 2013A, issued in the original amount of \$17,785 and mature in varying annual amounts to July 1, 2032	<u>17,785</u>	<u>-</u>
Total Revenue Bonds	<u>\$ 312,010</u>	<u>\$ 320,445</u>

Principal and interest on these revenue bonds are collateralized by a pledge of revenues produced by the facilities constructed with the bond proceeds, student activity fees and facility fees, and/or a pledge of certain contributions made for the benefit of the University. In the case of the General Revenue Bonds, the principal and interest is secured by a pledge of the general revenues of the financing system created in fiscal year 2009. General revenues consist of all lawfully available funds excluding: (i) revenues appropriated by the Oklahoma Legislature from tax receipts; (ii) funds whose purpose has been restricted by the donors or grantors thereof to a purpose inconsistent with the payment of obligations; and (iii) funds pledged pursuant to separate bond resolutions to revenue bond issues issued and outstanding prior to the creation of the financing system. The financing system is currently comprised of the Oklahoma State University-Stillwater and Oklahoma State University-Tulsa campuses. Certain of these bonds payable are callable at the option of the Board of Regents.

The University is required to maintain certain renewal and replacement and debt service reserves aggregating \$470 and \$660 in 2013 and 2012 respectively. The University's reserve balances exceeded these amounts at June 30, 2013 and 2012.

The University has secured insurance contracts with insurance companies to cover the reserve requirements in the debt agreements of the Athletic Facilities Revenue Bonds, Series 2003 and 2004; the Oklahoma State University – Okmulgee Student Fee Revenue Bonds, Series 2004; and the Utility System Revenue Bonds, Refunding Series 2006. There is no reserve requirement for the General Revenue Bond issues.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 9 - REVENUE BONDS AND NOTES PAYABLE - CONTINUED

Notes Payable

Notes payable consisted of the following at June 30:

	<u>2013</u>	<u>2012</u>
3.875% - 4.35% Series 2003 University note payable issued to refund the original Series 1998 note payable issued for renovations to Gallagher-Iba Arena; collateralized by a pledge of Section 13 and New College revenues; note is payable to Oklahoma Development Finance Authority (“ODFA”); principal payable due in annual installments in varying amounts; interest payable semiannually, through July 2018.	\$ 4,360	\$ 4,995
3.7% - 4.0% Series 2006 University note payable issued to refund the original Series 1996 note payable issued for construction of the Advanced Technology Research Center; collateralized by a pledge of Section 13 revenues; note is payable to ODFA; principal payable due in annual installments in varying amounts; interest payable semiannually, through July 2016.	2,905	3,560
Variable credit line secured in December 2012 with UBS Financial Services Inc. (“UBS”) collateralized by investments held at UBS and payable on demand with interest rate of 2% plus LIBOR accrued monthly.	<u>5,000</u>	<u>-</u>
Total Notes Payable	<u>\$ 12,265</u>	<u>\$ 8,555</u>

Under the terms of loan agreements with the ODFA and related trust indentures, accounts have been established with the trustee bank into which all Section 13 and New College monies are deposited on a monthly basis for the benefit of the University. The University is required to make debt service payments to the trustee bank on June 15 and December 15, which are sufficient to meet the debt service requirements on July 1 and January 1 of each year.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 9 - REVENUE BONDS AND NOTES PAYABLE - CONTINUED

Maturity Information

The scheduled maturities of the revenue bonds and notes payable are as follows:

Year ending <u>June 30</u>	<u>Bonds</u>	<u>Notes</u>	<u>Total principal</u>	<u>Interest</u>	<u>Total payments</u>
2014	\$ 8,665	\$ 6,345	\$ 15,010	\$ 12,965	\$ 27,975
2015	8,945	1,395	10,340	12,696	23,036
2016	9,250	1,450	10,700	12,354	23,054
2017	9,410	1,505	10,915	11,972	22,887
2018	9,730	770	10,500	11,589	22,089
2019-2023	48,280	800	49,080	52,534	101,614
2024-2028	55,410	-	55,410	42,445	97,855
2029-2033	67,645	-	67,645	29,515	97,160
2034-2038	66,715	-	66,715	13,806	80,521
2039-2040	<u>27,960</u>	<u>-</u>	<u>27,960</u>	<u>1,293</u>	<u>29,253</u>
Totals	<u>\$ 312,010</u>	<u>\$ 12,265</u>	<u>\$324,275</u>	<u>\$ 201,169</u>	<u>\$525,444</u>

Defeased Revenue Bonds

In December 2004, the University defeased a portion of the Athletic Facilities Revenue Bonds, Series 1998, by placing funds in an irrevocable trust to provide future debt service payments of the defeased bonds. These bonds have been escrowed to maturity (August 1, 2018) and the principal balance of the defeased 1998 bonds at June 30, 2013 was \$5,840.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS

Equipment Leases

The University has acquired certain equipment under various lease-purchase contracts and other capital lease agreements. The cost of University assets held under capital leases totaled \$1,107 and \$1,117 as of June 30, 2013 and 2012. Accumulated amortization of leased equipment totaled \$1,061 and \$971 at June 30, 2013 and 2012, respectively.

Oklahoma Capital Improvement Authority Leases

In September 1999, the Oklahoma Capital Improvement Authority (“OCIA”) issued its OCIA Bond Issues, 1999 Series A, B and C. Of the total bond indebtedness, the State Regents for Higher Education allocated \$7,850 to the University. Concurrently with the allocation, the University entered into three lease agreements with OCIA, providing for six projects that are being funded by the OCIA bonds. The lease agreements provide for the University to make specified monthly payments to OCIA over the respective terms of the agreements, which range from 5 to 20 years. The proceeds of the bonds and subsequent leases are to provide for capital improvements at the University. In 2004, OCIA issued bond series 2004A that refunded a significant portion of the 1999A bonds. As of June 30, 2013 and 2012, the University has drawn down the entire amount of its allotment for expenditures incurred in connection with the specific projects. These expenditures have been capitalized as investment in plant assets or recorded as noncapitalized expenditures, in accordance with University policy. The University has also recorded an asset for its pro-rata share of the bond issuance costs. At June 30, 2013 and 2012, the unamortized bond issuance costs totaled \$0 and \$3, respectively. All remaining bond issuance costs were expensed in fiscal year 2013 due to the implementation of GASB 65.

In 2006, the OCIA issued its State Facilities Revenue Bonds (Higher Education Project) Series 2005F and 2006D. Of the total bond indebtedness, the State Regents allocated approximately \$108,225 to the University. Concurrently with the allocation, the University entered into two lease agreements with OCIA, for the projects being funded by the OCIA bonds. The lease agreements provide for the University to make specified monthly payments to OCIA over the respective terms of the agreements, which range from 25 to 30 years. The proceeds of the bonds and subsequent leases are to provide for capital improvements at the University. As of June 30, 2013 and 2012, the entire amount of allotment had been drawn down. The University has recorded an asset for its pro-rata share of the bond issuance costs, and is amortizing that asset over the term of the lease agreement. At June 30, 2013 and 2012, the unamortized bond issuance costs totaled \$0 and \$224, respectively. All remaining bond issuance costs were expensed in fiscal year 2013 due to the implementation of GASB 65.

In 2011, the OCIA Series 2005F lease agreement was restructured through a partial refunding of OCIA’s 2005F bond debt. OCIA issued two new bonds, Series 2010A and 2010B. The lease agreements with OCIA secure the OCIA bond debt and any future debt that might be issued to refund earlier bond issues. OCIA issued this new debt to provide budgetary relief for fiscal years 2011 and 2012 by extending and restructuring debt service. Consequently, the lease agreement with OCIA automatically restructured to secure the new bond issues.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS - CONTINUED

Oklahoma Capital Improvement Authority Leases - Continued:

This lease restructuring has extended certain principal payments into the future, resulting in a charge or cost on restructuring. The University has recorded a charge of \$4,495 on restructuring as a deferred outflow of resources that is being amortized over a period of six years. As of June 30, 2013 and 2012, the unamortized cost totaled \$2,247 and \$2,996, respectively. This restructuring resulted in an aggregate debt service difference for principal and interest between the original lease agreement and the restructured lease agreement of \$1,384 which also approximates the economic cost of the lease restructuring. Even though this restructuring resulted in a cost to the University, it is anticipated that the on-behalf payments provided to cover the original lease agreement will also cover the deferred lease restructuring charge.

During the years ended June 30, 2013 and 2012, OCIA made lease principal and interest payments totaling \$8,347 and \$6,574, respectively, on behalf of the University. These on-behalf payments have been recorded as restricted State appropriations in the University's statements of revenues, expenses and changes in net position.

Oklahoma Development Finance Authority Master Lease Program

Master Lease payable consisted of the following at June 30:

	2013	2012
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2003A, allocated to the University in the original amount of \$4,086 and matured on June 1, 2013	\$ -	\$ 409
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2003B, allocated to the University in the original amount of \$1,930 and matured on July 1, 2013	-	225
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2003C, allocated to the University in the original amount of \$3,041 and mature in varying annual amounts to January 1, 2016	537	769

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS - CONTINUED

Oklahoma Development Finance Authority Master Lease Program - Continued:

	2013	2012
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2004C, allocated to the University in the original amount of \$1,242 and mature in varying annual amounts to December 1, 2014	39	66
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2005A, allocated to the University in the original amount of \$1,320 and mature in varying annual amounts to June 1, 2015	288	428
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2005C, allocated to the University in the original amount of \$2,181 and mature in varying annual amounts to December 1, 2013	60	205
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2006A, allocated to the University in the original amount of \$12,566 and mature in varying annual amounts to June 1, 2026	8,289	8,972
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2006C, allocated to the University in the original amount of \$4,122 and mature in varying annual amounts to December 1, 2026	2,756	2,940
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2007C, allocated to the University in the original amount of \$1,138 and matured on November 1, 2012	-	103

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS - CONTINUED

Oklahoma Development Finance Authority Master Lease Program - Continued:

	2013	2012
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2008A, allocated to the University in the original amount of \$4,405 and mature in varying annual amounts to May 15, 2018	1,460	2,004
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2008B, allocated to the University in the original amount of \$5,385 and mature in varying annual amounts to November 15, 2028	3,450	3,863
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2009B, allocated to the University in the original amount of \$295 and mature in varying annual amounts to November 15, 2014	87	147
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2010A, allocated to the University in the original amount of \$10,099 and mature in varying annual amounts to May 15, 2030	8,968	9,352
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2010B, allocated to the University in the original amount of \$279 and mature in varying annual amounts to November 15, 2015	140	196
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2011A, allocated to the University in the original amount of \$248 and mature in varying annual amounts to May 15, 2015	122	183
ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2011C, allocated to the University in the original amount of \$11,651 and mature in varying annual amounts to May 15, 2031	10,988	11,404

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS - CONTINUED

Oklahoma Development Finance Authority Master Lease Program - Continued:

	2013	2012
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2006A, allocated to the University in the original amount of \$7,075 and mature in varying annual amounts to December 1, 2021	4,449	4,894
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2007A, allocated to the University in the original amount of \$8,654 and mature in varying annual amounts to June 1, 2027	6,023	6,338
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2007B, allocated to the University in the original amount of \$22,826 and mature in varying annual amounts to November 15, 2027	16,909	18,071
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2008A, allocated to the University in the original amount of \$15,340 and mature in varying annual amounts to November 15, 2038	13,213	13,714
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2009A, allocated to the University in the original amount of \$50,875 and mature in varying annual amounts to May 15, 2039	47,757	48,789
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2009B, allocated to the University in the original amount of \$1,510 and mature in varying annual amounts to May 15, 2014	307	628

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS - CONTINUED

Oklahoma Development Finance Authority Master Lease Program - Continued:

	2013	2012
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2009C, allocated to the University in the original amount of \$20,657 and mature in varying annual amounts to May 15, 2039	16,631	17,722
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2010A, allocated to the University in the original amount of \$3,194 and mature in varying annual amounts to May 15, 2020	2,352	2,659
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2010B, allocated to the University in the original amount of \$9,150 and mature in varying annual amounts to May 15, 2030	7,938	8,376
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2011A, allocated to the University in the original amount of \$9,966 and mature in varying annual amounts to May 15, 2031	9,466	9,839
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2011C, allocated to the University in the original amount of \$2,023 and mature in varying annual amounts to May 15, 2031	1,879	1,955
ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2011D, allocated to the University in the original amount of \$11,090 and mature in varying annual amounts to May 15, 2026	10,141	10,773
	\$ 174,249	\$ 185,024

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 10 - LEASE OBLIGATIONS - CONTINUED

Oklahoma Development Finance Authority Master Lease Program - Continued:

In connection with the ODFA Master Lease Program, the University has recorded a receivable from ODFA, totaling \$1,802 and \$10,071 for the allotments not drawn down as of June 30, 2013 and 2012, respectively, and lease obligations payable to ODFA for the total amounts of the allotments, less cumulative repayments. At June 30, 2013 and 2012, respectively, other assets include \$0 and \$1,627 of amounts restricted for the term of the loan. All remaining bond issuance costs were expensed in fiscal year 2013 due to the implementation of GASB 65.

Future minimum lease payments for all capital lease obligations as of June 30, 2013 are as follows:

<u>Year ending June 30</u>	<u>Equipment leases</u>	<u>ODFA leases</u>	<u>OClA leases</u>	<u>Interest</u>	<u>Total payments</u>
2014	\$ 81	\$ 9,842	\$ 4,595	\$ 9,894	\$ 24,412
2015	37	9,110	4,741	11,836	25,724
2016	41	8,984	4,661	11,257	24,943
2017	46	8,904	4,869	10,699	24,518
2018	50	9,158	5,094	10,135	24,437
2019-2023	309	43,959	5,421	43,989	93,678
2024-2028	464	40,486	13,763	32,428	87,141
2029-2033	514	22,077	35,290	20,506	78,387
2034-2038	-	18,071	18,300	5,054	41,425
2039-2043	<u>-</u>	<u>3,658</u>	<u>-</u>	<u>186</u>	<u>3,844</u>
Totals	<u>\$ 1,542</u>	<u>\$174,249</u>	<u>\$ 96,734</u>	<u>\$155,984</u>	<u>\$428,509</u>

NOTE 11 - FUNDS HELD IN TRUST BY OTHERS

Beneficial Interest in State School Land Funds

The University has a beneficial interest in the "Section Thirteen Fund State Educational Institutions" and the "New College Fund" held in the care of the Commissioners of the Land Office as Trustees. The University has the right to receive annually 30% of the distributions of income produced by "Section Thirteen Fund State Educational Institutions" assets and 100% of the distribution of income produced by the University's "New College Fund." The University received \$9,013 and \$10,741 during the years ended June 30, 2013 and 2012, respectively, which is restricted to the acquisition of buildings, equipment or other capital items. Present state law prohibits the distribution of any corpus of these funds to the beneficiaries. The total trust fund for the University, held in trust by the Commissioners of the Land Office, is approximately \$130,307 and \$119,984 as of June 30, 2013 and 2012, respectively.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 11 - FUNDS HELD IN TRUST BY OTHERS - CONTINUED

Oklahoma State Regents Endowment Trust Fund

The State has matched contributions received under the Endowed Chair Program. The State match amount, plus retained accumulated earnings, totaled approximately \$167,429 and \$100,088 at June 30, 2013 and 2012, respectively, and is invested by the Oklahoma State Regents on behalf of the University. The University is entitled to receive an annual distribution on these funds; however, since legal title of the State match amount is retained by the Oklahoma State Regents, such funds have not been reflected in the accompanying financial statements. With regard to private matching funds, approximately \$2,319 and \$2,392 from donor matching funds and \$362 and \$395 in institutional matching funds as of June 30, 2013 and 2012, respectively, are on deposit with the Oklahoma State Regents for Higher Education, with the remaining matching funds of approximately \$228,354 and \$198,440 as of June 30, 2013 and 2012, respectively, held by the Oklahoma State University Foundation.

NOTE 12 - RETIREMENT PLANS

Through June 30, 1996, the University provided eligible employees the opportunity to participate in a defined contribution plan, the TIAA-CREF plan, and two defined benefit plans, the Teachers' Retirement System of Oklahoma (the "OTRS") and the Supplemental Retirement Plan. Effective June 30, 1996, the University terminated the Supplemental Retirement Plan such that no future retirees will be eligible to receive benefits under the plan.

The TIAA-CREF and the OTRS plans are integrated with the University's ongoing retirement program. Effective July 1, 1993, these eligibility requirements were modified; however, any employee eligible under the previous requirements was included in the modified plan pursuant to a grandfather provision. Eligible employees include all faculty, exempt and nonexempt continuous regular staff who are scheduled to work at least 1,560 hours annually. Employees hired after June 30, 2004, are not eligible for the integrated plan.

The University's retirement program requires the University to contribute 11.5% of salary for employees hired on or after July 1, 1993, and for employees hired before July 1, 1993, the University pays the first \$1.5 of the OTRS cost in the fiscal year plus 10% of salary over \$7.8 up to \$48 and 11.5% on salary over \$48. These retirement contributions are first distributed to the OTRS on mandatory members and optional members who were grandfathered July 1, 1993, as determined by the calculation of OTRS contributions as defined below (see Funding Policy). Any remaining retirement contributions are distributed to the TIAA-CREF plan.

Effective July 1, 2004, eligible new hires must make a one-time irrevocable election. Eligible employees must choose either the Alternate Retirement Plan (ARP) or OTRS. For those electing OTRS, the University will contribute the required member and employer contributions. For those electing the ARP, the University contributes 11.5% of salary. All ARP contributions are forwarded to TIAA-CREF. Should the eligible new hire not make an election within 90 days of hire, he/she will be default enrolled in OTRS. Regardless of the election of the new hire, the University makes contributions retroactive to the date of hire. The ARP does have a 100% cliff vesting provision of 2 years.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 12 - RETIREMENT PLANS - CONTINUED

Defined Contribution Plan

On May 8, 1971, the University approved a contract providing for a funded plan for staff retirement, the TIAA-CREF plan. The TIAA-CREF plan, which is a defined contribution plan qualified under Internal Revenue Code Section 401(a), provides an annuity in the name of the employee based upon contributions made by the University. All contributions to the TIAA-CREF are fully vested immediately.

The University's total payroll for the years ended June 30, 2013, 2012, and 2011 was approximately \$399,731, \$395,353 and \$380,254 respectively. The University's contributions to the TIAA-CREF were calculated using the base salary amount of approximately \$243,107, \$248,052, and \$244,629 in 2013, 2012 and 2011, respectively. The University funded participant ARP and integrated plan contributions to the TIAA-CREF of approximately \$17,122, \$16,954, \$16,362 in 2013, 2012, and 2011, respectively, which represents approximately 7%, 7% and 7% of covered payroll, respectively.

Employees may voluntarily contribute, on a pre-tax basis, to the 403(b) Supplemental Tax Deferred Annuity Program and/or the 457(b) Deferred Compensation Plan, but such contributions are not considered part of the University's retirement program.

As of June 30, 2013, 2012 and 2011, the TIAA-CREF held no related party investments of the University.

Oklahoma Teachers' Retirement System ("OTRS")

Plan Description

The University contributes to the OTRS, a cost-sharing multiple-employer defined benefit pension plan sponsored by the State of Oklahoma. The OTRS provides retirement, disability and death benefits to plan members and beneficiaries. The benefit provisions are established and may be amended by the legislature of the State. Title 70 of the Oklahoma Statutes, Sections 17-101 through 17-116.9, as amended, assigns the authority for management and operation of the OTRS to the Board of Trustees of the OTRS. The OTRS issues a publicly available financial report that includes financial statements and supplementary information for the OTRS. That report may be obtained by writing to Oklahoma Teachers Retirement System, P.O. Box 53524, Oklahoma City, Oklahoma 73152-3524 or by calling (877) 738-6365 (toll free).

Funding Policy

Employees of the University, as OTRS members, are required to contribute to the plan at a rate established by the legislature of the State. For the year ended June 30, 2013, the contribution rate for the system members of 7% is applied to their total compensation. The University made the majority of the system member's required contributions on behalf of its employees in 2013, 2012, and 2011.

For 2013, 2012 and 2011, the local employer contribution rate due from the University was 8.55%.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 12 - RETIREMENT PLANS - CONTINUED

Oklahoma Teachers' Retirement System ("OTRS") - Continued

In addition, the University is required to contribute 2.5% for some employees who elect not to participate in OTRS due to the one-time irrevocable election provision which became effective July 1, 2004. The corresponding contributions for employer fees paid by the University for the years ended June 30, 2013, 2012, and 2011, were \$23,929, \$23,594, and \$22,786, respectively.

The State is also required to contribute to the OTRS on behalf of participating employers. For the years ended June 30, 2013, 2012, and 2011, the State contributed 5% of State revenues from sales and use taxes and individual income taxes to the OTRS on behalf of participating employers. The University has estimated the amounts contributed to the OTRS by the State on its behalf by multiplying the ratio of its covered salaries to total covered salaries for the OTRS for the year by the applicable percentage of taxes collected during the year. For the years ended June 30, 2013, 2012, and 2011, the total amount contributed to the OTRS by the State on behalf of the University was approximately \$18,858, \$18,693 and \$14,147, respectively. These on-behalf payments have been recorded as both revenues and expenses in the statements of revenues, expenses and changes in net position.

The University's contributions to the OTRS for the years ended June 30, 2013, 2012 and 2011, were \$17,512, \$17,631, and \$17,207, respectively, being the majority of the required contributions for OTRS members for each year.

Supplemental Retirement Plan

Plan Description

The University sponsors the Supplemental Retirement Plan (the "Plan"), a single-employer public employee retirement system, which was approved in 1971 and terminated as of June 30, 1996. Individuals employed by the University on or after July 1, 1980, when the TIAA-CREF annuity contribution became fully funded, were ineligible for participation in the Plan. Benefits vested upon retirement. The Plan guaranteed eligible employees with 25 years of service, provided they continuously participated in TIAA/CREF and the OTRS, a level of annual retirement benefit if Social Security, the OTRS and the TIAA-CREF, when applicable, do not equal one-half of the average of the highest three years' earnings. Authority to establish and amend benefit provisions rests with the Board of Regents. The Plan does not issue a stand-alone financial report.

Funding Policy

Contribution requirements of the University are established and may be amended by the Board of Regents. All contributions are made by the University. Benefits are funded under a "pay as you go" funding method; however, expenses are recorded as benefits accumulate.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 12 - RETIREMENT PLANS - CONTINUED

Supplemental Retirement Plan - Continued

Annual Pension Cost and Net Pension Asset

The University's annual pension cost and net pension asset of the Plan for the years ended June 30, were as follows:

	<u>2013</u>	<u>2012</u>
Annual required contribution	\$ 456	\$ 415
Interest on net pension obligation	(188)	(161)
Adjustment to annual required contribution	<u>319</u>	<u>311</u>
Annual pension cost	587	565
Contributions made	<u>732</u>	<u>721</u>
Increase in net pension asset	145	156
Net pension asset, beginning of year	<u>2,810</u>	<u>2,654</u>
Net pension asset, end of year	<u>\$ 2,955</u>	<u>\$ 2,810</u>

The net pension asset at June 30, 2013 and 2012 is included in prepaid expenses.

The annual required contribution for the current year was determined as part of the June 30, 2013 actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) a 6.5% investment rate of return and (b) 3.5% per year post-retirement benefit increases. No projected salary increases are included as no current employees will be eligible for benefits. The investment rate of return includes an inflation component of 3.5%. The assumptions also include post-retirement benefit increases, which will be funded by the University when granted. The Plan is an unfunded plan and, accordingly, no assets have been accumulated and no investment income is earned. The unfunded actuarial accrued liability is being amortized over ten years using the level dollar amortization method on a closed basis.

Three Year Trend Information

<u>Fiscal year ended</u>	<u>Annual pension cost ("APC")</u>	<u>Percentage of APC contributed</u>	<u>Net pension asset</u>
June 30, 2011	\$ 644	129%	\$ 2,654
June 30, 2012	\$ 565	128%	\$ 2,810
June 30, 2013	\$ 587	125%	\$ 2,955

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 12 - RETIREMENT PLANS - CONTINUED

Supplemental Retirement Plan - Continued

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2013, was as follows:

Actuarial accrued liability (AAL)	\$	3,493
Actuarial value of plan assets		-
Unfunded actuarial accrued liability (UAAL)	\$	3,493
Funded ratio (actuarial value of plan assets/AAL)		0.0%
Covered payroll (active plan members)	\$	-
UAAL as a percentage of covered payroll		0.0%

Other Postemployment Benefits

Plan Description

The University pays life insurance premiums for individuals who meet the specified criteria to be considered a retiree as of the last day of continuous regular employment. Eligible retirees must (a) be at least 62 years of age and have at least ten continuous regular years of service, (b) have worked for the University for at least 25 years in a continuous regular appointment, regardless of age, or (c) meet the OTRS guidelines. In addition, the individual must also have been enrolled in the University's life insurance program prior to retirement. Each retiree is eligible to receive \$6 of life insurance coverage at a cost to the University of \$.26 per \$1 of coverage. As of June 30, 2013 and 2012, there were approximately 6,000 active employees and 1,700 retirees, respectively, covered under the life insurance program. Authority to establish and amend benefit provisions rests with the Board of Regents. The OPEB Plan does not issue a stand-alone financial report.

Funding Policy

Contribution requirements of the University are established and may be amended by the Board of Regents. All contributions are made by the University. Benefits are funded under a "pay as you go" funding method; however, expenses are recorded as benefits accumulate.

Annual Cost and Net Obligation

The University's annual life insurance cost and net obligation of the Plan for the years ended June 30, were as follows:

	2013	2012
Annual required contribution	\$ 38	\$ 38
Adjustment to annual required contribution	65	65
Annual life insurance cost	103	103
Contributions made	38	38
Increase in net obligation	65	65
Net obligation, beginning of year	293	228
Net obligation, end of year	\$ 358	\$ 293

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 12 - RETIREMENT PLANS - CONTINUED

Other Postemployment Benefits - Continued

The net obligation at June 30, 2013 and 2012 is included in accounts payable.

The annual required contribution for the current year was determined as part of the June 30, 2013 actuarial valuation using the projected unit credit method. The actuarial assumption included a 5.25% investment rate of return. The assumption also included post-retirement benefit increases, which will be funded by the University when granted. The Plan is an unfunded plan and, accordingly, no assets have been accumulated and no investment income is earned. The unfunded actuarial accrued liability is being amortized over fifteen years using the level dollar amortization method on a closed basis.

Trend Information

<u>Fiscal year ended</u>	<u>Annual OPEB cost</u>	<u>Percentage of annual OPEB cost contributed</u>	<u>Net OPEB obligation</u>
June 30, 2011	\$ 97	38%	\$ 228
June 30, 2012	\$ 103	37%	\$ 293
June 30, 2013	\$ 103	37%	\$ 358

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2012, the most recent valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 701
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 701</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ -
UAAL as a percentage of covered payroll	0.0%

NOTE 13 - RISK MANAGEMENT

Due to the diverse risk exposure of the University and its constituent agencies, the insurance portfolio contains a comprehensive variety of coverage. Oklahoma Statutes require participation of all State agencies in basic tort, educator's legal liability, property and casualty programs, and fidelity bonding provided by the State of Oklahoma Department of Central Services Risk Management Division (the "SRMD"). In addition to these basic policies, the University's Department of Risk and Property Management establishes enterprise risk management guidelines for risk assessment, risk avoidance, risk acceptance and risk transfer.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 13 - RISK MANAGEMENT - CONTINUED

Oklahoma State University and individual employees are provided sovereign immunity when performing official business within the scope of their employment under the Oklahoma Governmental Tort Claims Act. For risks not protected by sovereign immunity, it is the internal policy of the University's Risk and Property Management department to accept initial risk in the form of retention or deductibles only to the extent that funds are available from the University's general operations or a funded reserve to maintain this risk.

Beyond acceptable retention levels, risk transfer is practiced by purchasing conventional insurance coverage directly or through the SRMD. These coverages are outlined as follows:

- The buildings and contents are insured for replacement value. Each loss incident is subject to a \$500 deductible.
- Out-of-state and out-of-country comprehensive general liability, educator's legal liability including employment practices, auto liability, aircraft liability, watercraft liability, leased vehicles, equipment, and fidelity bonds are acquired by the University from the SRMD. To complement coverage provided by State Statute and to meet specific coverage requirements for special grants and/or contracts, additional coverage is purchased based on specific departmental and institutional needs and risks, but the related risks are not considered material to the University as a whole. Claim settlements have not exceeded insurance coverage in each of the past three fiscal years.

Self-Funded Programs

The University's life insurance program was self-funded through December 31, 2003. Effective January 1, 2004, life waivers for disabled employees and their dependents were all that remained in the self-funded plan. Reserves were established at the onset of disability to pay the claims. In 2009, the University reached an agreement to apportion the remaining reserve between the University and the former TPA, American Fidelity Assurance. American Fidelity Assurance assumed all liability for all runoff claims. Effective January 1, 2004, the University's life coverage is handled through an insured plan.

Through June 30, 1999, the University's health care programs were also self-funded. Effective July 1, 1999, the University terminated its self-insurance program, and participated in the State self-insurance program through December 31, 2007. Effective January 1, 2008, the University began participation in an insured program with BlueCross BlueShield of Oklahoma as the provider. The University believes that there is no exposure to pay run-off claims for the previous self-insured program at June 30, 2013.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 13 - RISK MANAGEMENT - CONTINUED

The University's workers' compensation program is self-funded and is administered by a third party. The University maintains a cash deposit with the administrator and reimburses the administrator for claims paid and administrative expenses on a monthly basis. Benefits provided are prescribed by State law and include lump-sum payments for rated disabilities, in addition to medical expenses and a portion of salary loss, resulting from a job-related injury or illness. The University records a liability for workers' compensation in its financial statements based on annual actuarial valuations. As of June 30, 2013, and 2012, the accrued workers' compensation liability totaled approximately \$7,390 and \$8,224, respectively, computed utilizing a discount rate of 2% for each year.

The University's unemployment compensation insurance program is also self-funded. Unemployment benefits that separated employees receive are determined by Oklahoma Statutes and are administered by the Oklahoma Employment Security Commission ("OESC"). As a reimbursing employer, the University is billed quarterly by the OESC for benefits paid to former employees. The Board of Regents requires that the University maintain a minimum of \$700 in reserve to cover claims. This minimum cash balance is considered each year during the rate-setting process.

NOTE 14 - RELATED PARTY TRANSACTIONS

A summary of related party transactions during the years ended June 30, 2013 and 2012 including a description of the relationship and operations are as follows:

Oklahoma State University Foundation

Nature of Relationship: Oklahoma State University Foundation ("OSU Foundation") is a not-for-profit corporation formed to promote and foster the educational, benevolent and scientific purposes of the University, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the University, and to promote and foster educational and cultural interests in the State and southern and southwestern regions of the United States.

OSU Foundation is governed by an independent Board of Directors who maintain no position at the University. Although the University does not control the timing or amount of receipts from OSU Foundation, the majority of resources, or income thereon, that OSU Foundation holds and invests are restricted to the activities of the University by the donors. Because these restricted resources held by OSU Foundation can only be used by, or for the benefit of, the University, OSU Foundation is considered a component unit of the University as defined by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Unit*, and is separately presented.

Description of Operations: OSU Foundation acts largely as a fund-raising organization: soliciting, receiving, managing and disbursing contributions on behalf of the University. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, OSU Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by OSU Foundation.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 14 - RELATED PARTY TRANSACTIONS - CONTINUED

Oklahoma State University Foundation - Continued

Related party transactions and funds held by OSU Foundation on behalf of the University are as follows during fiscal years:

	<u>2013</u>	<u>2012</u>
Dollar value of transactions for the year ended June 30		
Funds disbursed to or on behalf of the University	\$ 67,567	\$ 42,593
Funds collected from the University	2,200	2,100
Nonmonetary goods distributed to the University	2,187	5,507
Total net assets held on behalf of or for the benefit of the University at June 30	699,917	632,004
Related party receivables and payables at June 30		
Due to the University	7,897	22
Due from the University	1,011	1,404

Cowboy Athletics, Inc.

Nature of relationship: Cowboy Athletics, Inc. (“CAI”) is a not-for-profit Oklahoma corporation organized to support the University men’s and women’s golf teams, other athletic organizations affiliated with the University and other educational programs associated with the University.

CAI is governed by a seven-member Board of Directors, three of whom serve by virtue of their association with the University. The remaining four members are elected by the members. Although the University does not control the timing or amount of receipts from CAI, the majority of resources or income thereon that CAI holds and invests is restricted to the activities of the University. Because these restricted resources held by CAI can only be used by, or for the benefit of, the University, CAI is considered a component unit of the University and is separately presented.

CAI also operates a golf course (“Karsten Creek”) and related facilities in Stillwater, Oklahoma. The golf course is primarily utilized as a teaching and practice facility by the University for the men’s and women’s golf teams. Use of the course is also open to golf course members and others based on established membership and usage fee schedules.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 14 - RELATED PARTY TRANSACTIONS - CONTINUED

Cowboy Athletics, Inc. - continued

Description of Operations: CAI revenues consist primarily of contributions from the private sector, including individuals and corporations, green fees, pro shop sales, food and beverage sales, and membership fees. Charitable gifts made for use by the University's Department of Intercollegiate Athletics are received, processed and administered by OSU Foundation. Such contributions may be transferred to CAI at which time CAI recognizes contribution revenue. Other contributions are recorded when received or when a donor has announced an intention to give, and CAI believes that collection is probable. Green fees are recognized when earned. Pro shop sales, and food and beverage sales, are recorded when a sale is made – essentially on the cash basis. Membership fees are assessed on a calendar year basis, are non-refundable and are recognized in the year for which they apply. Funds are expended for any purpose consistent with promoting the primary objectives of CAI.

	<u>2013</u>	<u>2012</u>
Dollar value of transactions for the year ended June 30		
Funds disbursed to or on behalf of the University	\$ 231	\$ 238
Funds collected from the University	1,454	1,534
Funds held on behalf of or for the benefit of the University at June 30	32,154	26,433
Related party receivables and payables at June 30		
Due to the University	5,156	5,003
Due from the University	18	1

CAI transferred improvements in Boone Pickens Stadium and Gallagher – Iba Arena to the University in fiscal year 2013 at a value of \$5,904. The acquisitions are reflected as capital from grants, gifts and affiliates in the statement of revenues, expenses and changes in net position of the University for the year ended June 30, 2013.

OSU – University Multispectral Laboratories, L.L.C.

Nature of Relationship: OSU – University Multispectral Laboratories, L.L.C. (“OSU-UML”) is a nonprofit limited liability company founded for the purposes of research, development, testing, evaluation, validation, and verification of sensors and other technologies in support of the global war on terrorism, homeland security, and other related national security requirements for the benefit of the University.

OSU-UML is governed by a board of directors comprised primarily of management of the University. The University is the sole member of OSU-UML. OSU-UML is considered immaterial to the operations of the University and therefore, is not separately presented as a component unit.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(\$ in thousands)

June 30, 2013 and 2012

NOTE 14 - RELATED PARTY TRANSACTIONS - CONTINUED

OSU – University Multispectral Laboratories, L.L.C. - continued

Description of Operations: OSU-UML receives and administers funds from Federal and State organizations and from private sources for the purpose of carrying out certain research programs of the University. Funds are expended for purposes consistent with promoting the research activities of OSU-UML.

In December 2012, CIED loaned funds in the amount of \$5,000 to OSU-UML to fund operations and satisfy outstanding obligations. The loan is uncollateralized and payable on demand. The interest rate is 4% plus LIBOR on the outstanding principal balance and is accrued monthly.

On August 4, 2011, the \$2,000 Oklahoma Development Finance Authority (ODFA), Oklahoma State System of Higher Education, Master Real Property Lease Revenue Bonds, Series 2011C (MRPL 2011C) were issued to the University. The proceeds of MRPL 2011C were used for the purpose of providing funds to finance the renovation of the OSU-UML facility in Ponca City, which is owned by the University. The bonds mature in varying amounts to May 15, 2031. The University and OSU-UML entered into an agreement to essentially lease the equipment and facility improvements for the University in the amount of the ODFA MRPL 2011C debt service payments.

Oklahoma State University Alumni Association

Nature of Relationship: Oklahoma State University Alumni Association (the “Association”) is a not-for-profit corporation formed to provide a corporate body through which alumni may unify their efforts to promote and encourage the growth and development of the University. The Association is considered immaterial to the operations of the University and therefore, is not separately presented as a component unit.

Description of Operations: The Association’s revenues consist primarily of dues, investment earnings, support from the University, and revenue from Association sponsored activities. Funds are expended for any purpose consistent with promoting the primary objectives of the Association. Related party transactions and funds held of the Association on behalf of the University are as follows during fiscal years:

Dollar value of transactions for the year ended June 30	<u>2013</u>	<u>2012</u>
Funds disbursed to or on behalf of the University	\$ 310	\$ 259
Funds collected from the University	416	416

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 14 - RELATED PARTY TRANSACTIONS - CONTINUED

OSUF Okmulgee Student Housing, L.L.C.

Nature of Relationship: The University has also entered into certain agreements with OSUF Okmulgee Student Housing, L.L.C. (the "Okmulgee"), a special-purpose entity created for the benefit of OSU Foundation. OSU Foundation was the sole member Okmulgee, which was formed solely to facilitate financing and constructing of a student apartment project at the University's campus in Okmulgee, Oklahoma. The University entered into an agreement with the Okmulgee to manage the operations of the project.

The Okmulgee is considered immaterial to the operations of the University and therefore, is not separately presented as a component unit.

Description of Operations: On August 30, 2011, \$11,090 ODFA, Oklahoma State System of Higher Education, Master Real Property Lease Revenue Bonds, Series 2011D (MRPL 2011D) were issued. The proceeds of MRPL 2011D, along with other available funds, were used to refund the REO Student Housing Revenue Bonds, Series 2000A (OSUF Okmulgee Student Housing L.L.C. Project). The purpose of the financing transaction was to provide funds to finance the acquisition of assets owned by the Okmulgee, as well as to pay related costs of issuance. The REO Series 2000A bonds were redeemed with these funds on September 29, 2011. The University has recorded a charge of \$3,410 as a deferred outflow of resources that will be amortized over a period of 15 years as a result of the MRPL 2011D issuance and acquisition of assets.

Under a Memorandum of Understanding between the University and Okmulgee, it was agreed that upon redemption of the bonds, the ground lease would terminate and the facilities would become the property of the Board of Regents. Closing of the bond transaction occurred on August 30, 2011 with redemption of the Series 2000A bonds on September 29, 2011.

NOTE 15 - COMMITMENTS AND CONTINGENT LIABILITIES

The University had outstanding commitments under construction contracts of approximately \$6,069 and \$11,899 at June 30, 2013 and 2012, respectively.

The University is party to various lawsuits arising out of the normal conduct of its operations. In the opinion of University management, the ultimate resolution of these matters will not have a material adverse effect upon the University's financial position.

The University participates in certain Federal grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Management believes disallowances, if any, will not be material.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 16 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

The University's operating expenses by functional classification were as follows for the years end June 30 2013 and 2012:

Functional classification	Year ended June 30, 2013								
	Natural classification								
	Compen- sation and benefits	Contract- ual services	Supplies and materials	Utilities	Commun- ication	Other operating expenses	Scholarships	Depreciation	Total
Instruction	\$ 198,783	\$ 8,791	\$ 5,784	\$ 40	\$ 980	\$ 20,739	\$ -	\$ -	\$ 235,117
Research	82,559	16,347	10,030	490	462	8,081	-	-	117,969
Public service	53,100	3,218	2,371	57	600	5,397	-	-	64,743
Academic support	44,089	9,542	3,134	14	599	14,520	-	-	71,898
Student services	23,052	1,550	532	-	650	1,389	-	-	27,173
Institutional support	22,510	2,898	169	-	292	7,049	-	-	32,918
Operation of plant	17,316	15,143	1,853	17,964	257	2,844	-	-	55,377
Scholarships	1,221	-	-	-	-	38	113,923	-	115,182
Auxiliary enterprises	78,083	85,645	27,029	9,139	1,670	25,287	-	-	226,853
Depreciation	-	-	-	-	-	-	-	61,662	61,662
Total expenses	<u>\$ 520,713</u>	<u>\$ 143,134</u>	<u>\$ 50,902</u>	<u>\$ 27,704</u>	<u>\$ 5,510</u>	<u>\$ 85,344</u>	<u>\$ 113,923</u>	<u>\$ 61,662</u>	<u>\$ 1,008,892</u>

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 16 - NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS - CONTINUED

Year ended June 30, 2012

Functional classification	Natural classification								
	Compen- sation and benefits	Contract- ual services	Supplies and materials	Utilities	Communi- cation	Other operating expenses	Scholarships	Depreciation	Total
Instruction	\$ 195,909	\$ 9,753	\$ 6,097	\$ 35	\$ 1,052	\$ 22,102	\$ -	\$ -	\$ 234,948
Research	87,571	15,455	10,389	512	457	6,989	-	-	121,373
Public service	55,076	3,033	2,293	55	600	6,171	-	-	67,228
Academic support	43,346	10,216	3,195	11	564	15,158	-	-	72,490
Student services	22,038	1,603	501	-	695	1,360	-	-	26,197
Institutional support	23,195	2,618	216	-	320	2,226	-	-	28,575
Operation of plant	17,143	12,248	1,710	18,364	288	1,000	-	-	50,753
Scholarships	1,519	-	-	-	-	77	108,625	-	110,221
Auxiliary enterprises	72,991	83,143	23,260	9,635	1,642	22,848	-	-	213,519
Depreciation	-	-	-	-	-	-	-	56,380	56,380
Total expenses	\$ 518,788	\$ 138,069	\$ 47,661	\$ 28,612	\$ 5,618	\$ 77,931	\$ 108,625	\$ 56,380	\$ 981,684

NOTE 17 - SUBSEQUENT EVENTS

The University has evaluated events and transactions that occurred subsequent to June 30, 2013 through October 30, 2013, the date these financial statements were available to be issued, for potential recognition or disclosure in these financial statements.

The General Revenue Refunding Bonds, Series 2013B in the par amount of \$19,365, and the General Revenue Bonds, Series 2013C in the par amount of \$80,230 closed on August 29, 2013. Gross bond proceeds, including discount and premium, totaled \$19,597, and \$84,466, respectively.

Proceeds of the Series 2013B Bonds were used to currently refund the Issuer's Board of Regents for the Oklahoma Agricultural and Mechanical Colleges Oklahoma State University Athletic Facilities Revenue Bonds, Series 2003 (Phase I Football Stadium Renovation Project) (the "2003 OSU Bonds"), in the original amount of \$19,385 of which \$15,635 were outstanding. Principal of the 2003 OSU Bonds to be refunded with proceeds of the 2013B Bonds will be \$15,635 plus accrued interest to the October 1, 2013, redemption date.

Oklahoma State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED (\$ in thousands)

June 30, 2013 and 2012

NOTE 17 - SUBSEQUENT EVENTS - CONTINUED

Proceeds of the Series 2013B Bonds were used to currently refund The Oklahoma Development Finance Authority Public Facilities Financing Program Revenue Bonds (Oklahoma State University Athletic Facilities Project) Refunding Series 2003 (the "2003 ODFA Bonds"), in the original amount of \$9,430, of which \$3,700 were outstanding. Principal of the 2003 ODFA Bonds were refunded with proceeds of the 2013B Bonds which were \$3,700 plus accrued interest on the October 1, 2013, redemption date.

Upon closing on August 29, 2013, \$19,500 was wired to the Bank of New York Mellon, trustee for both the above referenced 2003 issues to redeem the \$19,335 in outstanding bonds plus accrued interest and escrow agent fees. The outstanding bonds for both the 2003 OSU Bonds and the 2003 ODFA Bonds were redeemed on October 1, 2013.

Refunding of the 2003 OSU Bonds and 2003 ODFA Bonds was undertaken to achieve debt service savings by reducing the debt payments currently being paid on the two issues.

Proceeds of the Series 2013C bonds were deposited into various accounts at the State Treasurer for the purpose of providing funds for the following projects on the Stillwater campus: University Commons (student housing); Library Storage Facility; Civil Engineering Building; and, the Veterinary Medicine Academic Center, and to pay certain costs of issuance.

REQUIRED SUPPLEMENTARY INFORMATION

Oklahoma State University

REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED

June 30, 2013

SCHEDULE OF FUNDING PROGRESS FOR SUPPLEMENTARY RETIREMENT ANNUITY PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a percentage of Covered Payroll (b-a)/(c)
6/30/2009	-	4,310	4,310	0.00%	-	0.00%
6/30/2010	-	4,349	4,349	0.00%	-	0.00%
6/30/2011	-	3,731	3,731	0.00%	-	0.00%
6/30/2012	-	3,334	3,334	0.00%	-	0.00%
6/30/2013	-	3,493	3,493	0.00%	-	0.00%

SCHEDULE OF FUNDING PROGRESS FOR OTHER POST EMPLOYMENT BENEFITS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a percentage of Covered Payroll (b-a)/(c)
6/30/2008	-	497	497	0.00%	-	0.00%
6/30/2010	-	647	647	0.00%	-	0.00%
6/30/2012	-	701	701	0.00%	-	0.00%

The actuarial liability is based on the projected unit credit cost method.

DISCRETELY PRESENTED COMPONENT UNITS

**COMPONENT UNIT
OKLAHOMA STATE UNIVERSITY FOUNDATION**

*Audited Consolidated Financial Statements
and Supplementary Information*

**OKLAHOMA STATE
UNIVERSITY FOUNDATION**

June 30, 2013

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

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Independent Auditors' Report

Board of Trustees
Oklahoma State University Foundation

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Oklahoma State University Foundation and its related subsidiaries (the "Foundation"), which comprise the consolidated statement of financial position as of June 30, 2013, and the related consolidated statements of activities and cash flows for the year then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Oklahoma State University Foundation and its subsidiaries as of June 30, 2013, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Oklahoma State University Foundation's 2012 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2012. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Cole & Reed P.C.

Oklahoma City, Oklahoma
October 25, 2013

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013 (with comparative totals for June 30, 2012)

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and cash equivalents	\$ 4,186,135	\$ 9,209,582
Investments - <i>Note B</i>	753,296,973	602,953,094
Contributions receivable, net - <i>Note C</i>	52,696,436	65,232,839
Interest and other receivables - <i>Note C</i>	1,567,554	1,258,105
Other property investments - <i>Note I</i>	4,466,238	6,256,049
Property and equipment, net - <i>Note G</i>	6,968,760	7,084,128
Beneficial interests in trusts - <i>Note J</i>	10,556,270	8,995,695
Other assets	<u>2,920,261</u>	<u>2,863,337</u>
TOTAL ASSETS	<u>\$ 836,658,627</u>	<u>\$ 703,852,829</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
OSU support payable	\$ 7,897,082	\$ 3,939,318
Accounts payable and accrued liabilities	3,350,993	1,636,261
Funds held on behalf of OSU	6,920,892	5,980,259
Funds held on behalf of Cowboy Athletics	26,087,043	17,675,320
Funds held on behalf of OSU Alumni Association	12,813,391	-
Obligations under split interest agreements - <i>Note H</i>	9,716,909	8,724,304
Unearned revenue	<u>528,500</u>	<u>5,378,500</u>
TOTAL LIABILITIES	67,314,810	43,333,962
NET ASSETS - <i>Note D</i>		
Unrestricted	234,875,645	171,434,296
Temporarily restricted	115,708,234	102,963,590
Permanently restricted	<u>418,759,938</u>	<u>386,120,981</u>
	<u>769,343,817</u>	<u>660,518,867</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 836,658,627</u>	<u>\$ 703,852,829</u>

See notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF ACTIVITIES

OKLAHOMA STATE UNIVERSITY FOUNDATION

Year Ended June 30, 2013 (with comparative totals for June 30, 2012)

	2013			2012 Total	
	Unrestricted	Temporarily Restricted	Permanently Restricted		Total
REVENUES AND SUPPORT					
Contributions:					
Cash	\$ 33,757,292	\$ 2,386,659	\$ 16,457,402	\$ 52,601,353	\$ 55,362,927
Securities	39,628,419	-	479,641	40,108,060	16,829,282
Land, goods, services, and other	2,431,758	264,000	-	2,695,758	5,486,286
Promises to give	-	17,962,276	2,843,014	20,805,290	30,004,579
Total Contributions	75,817,469	20,612,935	19,780,057	116,210,461	107,683,074
Interest and dividends	2,051,516	5,057,874	12,716	7,122,106	5,985,524
Net investment gains (losses)	29,490,458	28,232,207	13,586,455	71,309,120	(26,109,834)
Provision for uncollectible pledges	(16,352)	(7,790,834)	(2,067,141)	(9,874,327)	(1,062,947)
Contract support services	2,168,837	-	-	2,168,837	2,193,005
Net gain on disposals of other property investments	59,808	4,004,593	-	4,064,401	18,494
Management fee income	6,680,865	(5,999,804)	-	681,061	293,343
Change in value of split interest agreements	(134,260)	134,298	404,381	404,419	(1,190,617)
Other income	1,517,093	49,016	57,932	1,624,041	2,004,207
Reclassifications - donor directed	7,608,100	(8,472,657)	864,557	-	-
Net assets released from restrictions	23,082,984	(23,082,984)	-	-	-
TOTAL REVENUES AND SUPPORT	148,326,518	12,744,644	32,638,957	193,710,119	89,814,249
EXPENSES					
Program services:					
Intercollegiate athletics	8,763,333	-	-	8,763,333	5,597,374
Cowboy Athletics, Inc.	25,565,717	-	-	25,565,717	27,893,565
Library	287,872	-	-	287,872	414,380
Research	1,185,724	-	-	1,185,724	612,752
General University support	12,912,273	-	-	12,912,273	13,472,446
Awards and scholarships	11,854,276	-	-	11,854,276	8,743,330
Endowed faculty and lectureship programs	2,724,484	-	-	2,724,484	2,218,881
Facilities and equipment	4,574,304	-	-	4,574,304	1,861,734
Management and general	5,229,618	-	-	5,229,618	4,811,577
Fundraising	11,641,629	-	-	11,641,629	10,956,793
Charitable legacy distributions	145,939	-	-	145,939	246,888
TOTAL EXPENSES	84,885,169	-	-	84,885,169	76,829,720
CHANGE IN NET ASSETS	63,441,349	12,744,644	32,638,957	108,824,950	12,984,529
NET ASSETS AT BEGINNING OF YEAR					
	<u>171,434,296</u>	<u>102,963,590</u>	<u>386,120,981</u>	<u>660,518,867</u>	<u>647,534,338</u>
NET ASSETS AT END OF YEAR	\$ 234,875,645	\$ 115,708,234	\$ 418,759,938	\$ 769,343,817	\$ 660,518,867

See notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS

OKLAHOMA STATE UNIVERSITY FOUNDATION

Year Ended June 30, 2013 (with comparative totals for June 30, 2012)

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 108,824,950	\$ 12,984,529
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Net investment gains (losses)	(71,309,120)	26,109,834
Change in value of split-interest agreements	(404,419)	1,190,617
Gain on sale of other property investments	(4,064,401)	(18,494)
Contributions restricted for long-term investment, cash	(21,112,829)	(15,961,738)
Contributions restricted for long-term investment, securities	(479,641)	(5,153,517)
Non-cash distributions	11,330,774	23,193,465
Non-cash contributions	(42,803,818)	(22,315,568)
Depreciation expense	511,485	660,795
Amortization of discount on contributions receivable	(2,081,907)	2,750,824
Provision for uncollectable pledges	9,874,327	1,062,947
Changes in operating assets and liabilities:		
Contributions receivable, net	4,743,983	(11,179,994)
Interest and other receivables	(309,449)	(5,695)
Other assets	(56,924)	11,998
OSU support payable	3,957,764	2,631,399
Accounts payable and accrued liabilities	1,714,732	(730,089)
Funds held on behalf of OSU	940,633	(38,860)
Funds held on behalf of Cowboy Athletics	(712,349)	-
Funds held on behalf of OSU Alumni Association	12,813,391	-
Obligations under split interest agreements	1,250,632	(2,853,175)
Unearned revenue	(4,850,000)	(795,562)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>7,777,814</u>	<u>11,543,716</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(402,313,497)	(274,626,137)
Proceeds from sales and maturities of investments	361,972,615	227,247,353
Proceeds from sale of other property investments	6,557,961	21,494
Purchases of other property investments	(214,693)	-
Payments on notes receivable	-	21,000,000
Purchases of property and equipment	(396,117)	(324,919)
NET CASH USED IN INVESTING ACTIVITIES	<u>(34,393,731)</u>	<u>(26,682,209)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions restricted for long-term investment	21,592,470	21,115,255
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>21,592,470</u>	<u>21,115,255</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(5,023,447)</u>	<u>5,976,762</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>9,209,582</u>	<u>3,232,820</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 4,186,135</u>	<u>\$ 9,209,582</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Non-cash distribution to funds held on behalf of Cowboy Athletics	<u>\$ 9,124,072</u>	<u>\$ 17,675,320</u>
Non-cash transfers of other property investments to OSU	<u>\$ 2,206,702</u>	<u>\$ 5,518,145</u>
Donated securities	<u>\$ 40,029,886</u>	<u>\$ 16,829,282</u>
Donation of beneficial interest	<u>\$ 78,174</u>	<u>\$ -</u>
Donated other property investments	<u>\$ 2,695,758</u>	<u>\$ 5,486,286</u>

See notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: Oklahoma State University Foundation (the "Foundation") is a not-for-profit corporation formed in 1961 to promote the educational, benevolent, and scientific purposes of Oklahoma State University (the "University" or "OSU"). The Foundation, through the contributions it receives, provides funds for University projects and programs which cannot be funded by appropriations or grants from state and federal governments, or for which existing appropriations are inadequate.

Reporting Entity: The consolidated financial statements include the assets, liabilities, net assets, and changes in net assets, and cash flows of the Foundation. The Foundation has approximately 4,600 active component funds, one affiliated organization, and two single member limited liability companies. The affiliated organization is the Foundation for Engineering at Oklahoma State University, Inc., which was incorporated on October 10, 2008, and is included with the Foundation in the accompanying consolidated financial statements because the Foundation has an economic interest in the organization and controls the affiliated organization's Board of Trustees. Further, distributions made by the affiliated organization exclusively benefit the charitable purposes of the Foundation. The Foundation is also the sole member of the Oklahoma State University Student Foundation, LLC and the OSU Foundation Real Estate, LLC and as such the accompanying consolidated financial statements include all assets, liabilities, revenues, and expenses of the LLCs. All material inter-organization transactions of the affiliated organization and the LLCs have been eliminated. The Foundation, its affiliate and the LLC's are collectively referred to as the Foundation throughout these consolidated financial statements.

Operations: The Foundation acts primarily as a fundraising organization, soliciting, receiving, managing, and disbursing contributions on behalf of the University. Distribution of amounts held in the funds of the Foundation is subject to the approval of the Foundation and the availability of monies. Accordingly, the accompanying consolidated financial statements generally reflect expenditures which have been submitted to and approved by the Foundation as of the financial reporting date.

Basis of Presentation: The Foundation follows the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"). The ASC is the single source of authoritative guidance for accounting principles generally accepted in the United States of America ("U.S. GAAP") for nongovernmental entities. The Foundation's financial statements have been prepared on the accrual basis of accounting and to ensure the observance of limitations and restrictions placed on the use of available resources, the Foundation maintains its accounts in accordance with the principles and practices of fund accounting. All inter-fund activities have been eliminated in the accompanying consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Contribution Revenue Recognition: Contributions, including unconditional promises to give, are recognized as revenues in the period received by the Foundation. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Transfers of assets under conditional promises, which are received by the Foundation prior to fulfilling these conditions, are recorded as a liability (i.e., unearned revenue) until the conditions are substantially met. Contributions of assets other than cash are recorded at their estimated fair value on the gift date.

Contributions to be received after one year are recorded at the present value of their estimated future cash flows using a discount rate which is commensurate with the risks involved. Amortization of the discount is recorded as additional contribution revenue in the same net asset class and fund as the original contribution. An allowance is made for uncollectable contributions based upon management's judgment and analysis of the creditworthiness of the donors, past collection experience, and other relevant factors.

Contributions are reported as increases in the appropriate net asset category. Expenses are reported as decreases in unrestricted net assets. Temporary restrictions on gifts to acquire long-lived assets are considered met in the period in which the assets are acquired or placed in service. Gifts of property and equipment are recorded as unrestricted support unless explicit donor stipulations specify how the assets must be used or how long the assets must be held, in which case the gift is recorded as restricted support. Expirations of temporary restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions. Contributions received from donors with general use restrictions for the University as a whole, or for specific colleges or departments within the University, are reflected as unrestricted to the extent that the University, colleges or departments have expended sufficient dollars which meet these general use restrictions. Contributions which are received and whose restrictions are met in the same period are recognized as unrestricted contributions.

Net Asset Classifications: The Uniform Prudent Management of Institutional Funds Act of 2006 ("UPMIFA") was enacted by the State of Oklahoma effective November 1, 2007 ("OK UPMIFA"). The Board of Trustees (the "Trustees") of the Foundation has interpreted OK UPMIFA to require the Foundation to exercise prudence in determining whether to spend from or accumulate to donor-restricted endowment funds with a view toward the permanent nature and long-term continuing viability of such funds.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Net Asset Classifications--Continued: Net assets, revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. The Foundation is required to report information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted net assets: Net assets for which there are no donor imposed restrictions that the assets be used for a specific purpose or held for a certain period of time.

Temporarily restricted net assets: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Foundation and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets: Net assets subject to donor-imposed stipulations that they be maintained permanently by the Foundation. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on any related investment for general or specific purposes.

Income and gains on investments are reported as increases in permanently restricted net assets if the terms of the gift that gave rise to the investment require such amounts be added to the permanent endowment. Income and gains are reported as increases in temporarily restricted net assets if the terms of the gift or applicable law impose restrictions on the use of the income and as increases in unrestricted net assets in all other cases. Generally, losses on investments of endowments reduce temporarily restricted net assets to the extent donor-imposed temporary restrictions on the net appreciation of investments have not been met before the loss occurs. Any remaining losses reduce unrestricted net assets. Subsequent investment gains are applied first to unrestricted net assets to the extent that losses have previously been recognized and then to temporarily restricted net assets.

Cash and Cash Equivalents: The Foundation considers highly liquid investments with a maturity of three months or less when purchased, excluding cash and cash equivalent funds held in the Foundation's investment portfolio, to be cash equivalents.

Investments: Investments consist of both marketable and non-marketable investment assets as follows:

Marketable Securities: Marketable securities include fixed income investments (cash and short-term funds, global and domestic bond mutual funds), balanced mutual funds, bond investments (government and corporate obligations), commodities, equity investments (common and preferred stock and equity mutual funds), and real assets.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Investments--Continued:

Marketable Securities--Continued: Marketable securities are reported at fair value in the accompanying consolidated financial statements. Realized gains and losses on sales of marketable securities are computed on the first-in, first-out basis.

Non-marketable Securities: Non-marketable securities consist of equity, fixed income, and real asset limited partnership and similar investment company interests, and closely held stock. Non-marketable securities are classified according to the nature of the underlying investment and include hedged and long-only equity strategies, private equity funds, hedge funds, common funds, and closely held stock. Non-marketable securities are stated at fair value or the best estimate of fair value as determined by the investment manager and/or the Foundation's management.

The majority of investments are combined in a common investment pool and invested on the basis of a total return policy to provide income and improve opportunities to realize appreciation in investment values.

Other Property Investments: Other property investments consist primarily of real property and forms of real property interests donated to and/or purchased by the Foundation and are carried at the lower of cost or market. The Foundation holds these assets until such time as they are transferred to the University or sold. No attempt is made by management to revalue other property investments at subsequent dates prior to transfer or sale due to the prohibitive cost of obtaining periodic appraisals; however, the Foundation's management is of the opinion that any subsequent revaluation would not have a significant impact on the Foundation's consolidated statements of financial position or changes in net assets. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances at the time of the determination. No property investment impairments were recorded in 2013 or 2012.

Property and Equipment: Property and equipment are stated at cost at the time of acquisition or at fair value at the date of donation. The Foundation capitalizes all property and equipment purchased and/or donated with an original basis of \$10,000 or more. Depreciation is based on the estimated useful life of the asset using the straight-line method. The Foundation records impairments of its property and equipment when it becomes probable that the carrying value of the assets will not be fully recovered over the estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances at the time of the determination. No property or equipment impairments were recorded in 2013 or 2012.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Beneficial Interests in Trusts: Beneficial interests in trusts represent the amounts held under irrevocable perpetual and charitable remainder trust agreements between donors and third party trustees and are carried at fair value (Note J).

Funds Held on Behalf of OSU: The liability represents assets held on behalf of the University for which the Foundation acts as a custodian. The assets held are invested in the Foundation's investment pool and investment income, distributions, and other revenue and expenses of these funds increase and/or decrease the carrying value of the asset and funds held on behalf of OSU liability. The related assets are distributable to the University upon request.

Funds Held on Behalf of Cowboy Athletics: The Foundation is the custodian for assets held in conjunction with an agency agreement (see Note M) between the Foundation and Cowboy Athletics, Inc. ("Cowboy Athletics"). Distributions and expenses of these funds decrease the carrying value of the asset and funds held on behalf of Cowboy Athletics. The assets are available for distribution to Cowboy Athletics upon request.

Funds Held on Behalf of OSU Alumni Association: The liability represents assets held on behalf of the Oklahoma State University Alumni Association for which the Foundation acts as a custodian. The assets held are invested in the Foundation's investment pool and investment income, distributions, and other revenue and expenses of these funds increase and/or decrease the carrying value of the asset and funds held on behalf of OSU Alumni Association liability. The related assets are distributable to the Alumni Association upon request.

Obligations Under Split Interest Agreements: Split interest agreements for which the Foundation serves as trustee include irrevocable charitable remainder trusts and charitable gift annuities (Note H). Obligations under split interest agreements are the amounts due to the designated beneficiaries of the charitable trust and/or gift annuity and are equal to the present value of the expected future payments to be made.

Charitable Legacy Funds: Charitable legacy funds are donor advised funds held by the Foundation. Irrevocable charitable contributions are received by the Foundation and are invested in a separate pool. The Foundation is responsible for investing and distributing the funds to public charities nominated by the donor, with the stipulation that a minimum of 50% of the principal and earnings go toward the benefit of the University. The Foundation retains variance power with respect to contributions received and reports the contributions as unrestricted.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Charitable Legacy Funds--Continued: The Foundation distributed assets totaling approximately \$112,000 and \$44,000 to University accounts and distributed assets totaling approximately \$146,000 and \$247,000 to other not-for-profit organizations from these donor-advised funds during 2013 and 2012, respectively. At June 30, 2013 and 2012, the Foundation held charitable legacy fund assets totaling approximately \$1,305,000 and \$1,969,000, respectively, which are included in investments in the statements of financial position.

Management Fee Income: The Foundation assesses management fees on pooled investment funds, trust funds, and estate gifts. Such revenues are reflected as increases in the Foundation's operating fund (unrestricted) and decreases in the other funds managed by the Foundation (unrestricted and/or temporarily restricted) in the statements of activities. The Foundation also assesses management and other fees on funds that it manages for others.

Functional Classification of Expenses: Expenses are reported as decreases in unrestricted net assets and are classified on a functional basis in the statements of activities. Program services expenses are based on the purpose of actual expenditures for the benefit of the University, management and general, and fundraising costs are allocated based on evaluation of the related activities, and charitable legacy distributions are based on actual distributions to other not-for-profit organizations in conjunction with certain donor-advised funds.

Reclassifications: The Foundations reclassifies net assets from one net asset category to another as follows:

Net Assets Released from Restrictions: Net asset reclassifications which result from fulfillment of the purposes for which the net assets were restricted and/or restrictions which expired with the passage of time.

Reclassifications – Donor Directed: Net asset reclassifications which occur when a donor withdraws or court action removes previously imposed restrictions, when a donor imposes restrictions on otherwise unrestricted net assets, when a donor changes or modifies their existing restriction, and/or when an existing donor restriction requires certain amounts to be reclassified.

Concentrations of Credit: The Foundation has certain concentrations of credit risk with financial institutions in the form of uninsured cash and time deposits. For purposes of evaluating credit risk, the stability of financial institutions conducting business with the Foundation is periodically reviewed and management believes that credit risks related to such balances are minimal.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Concentrations of Credit--Continued: The Foundation received contributions from six donors totaling approximately \$51,505,000 in 2013 and contributions from eight donors totaling approximately \$44,182,000 in 2012. These contributions represent approximately 44% and 41% of total contribution revenue in 2013 and 2012, respectively. Net contributions receivable totaling approximately \$16,261,000 are due from four donors at June 30, 2013 and net contributions receivable totaling approximately \$30,104,000 are due from seven donors at June 30, 2012. These receivables represent approximately 31% and 46% of total net contributions receivable at June 30, 2013 and 2012, respectively.

Income Taxes: The Foundation and its affiliated organization are generally exempt from federal income tax under Section 501(a) as an organization described in Section 501(c)(3) of the Internal Revenue Code (the "Code"). Generally, all revenue earned outside the purpose for which the Foundation is created is taxable as earned income.

Accounting for Uncertain Tax Positions: The ASC provides guidance on the accounting for uncertainty in income taxes. This guidance requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Management evaluates the Foundation's tax positions and has concluded that the Foundation has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. With few exceptions, the Foundation is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years ending on or before June 30, 2009.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosed contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Significant Estimates: Estimates that are particularly susceptible to significant change include the valuation of marketable and non-marketable investments, beneficial interests in trusts, and contributions receivable. The Foundation's investment portfolio and beneficial interests are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with these financial instruments, it is reasonably possible that changes in the values of the investments and beneficial interest will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statements of financial position.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Significant Estimates--Continued: Significant fluctuations in fair values could occur from year to year and the amounts the Foundation will ultimately realize could differ materially. Management's estimate of contributions receivable and the related allowance for uncollectible amounts is based on consideration of all relevant available information and an analysis of the collectability of individual contributions, which arise primarily from pledges as well as trusts and estates, at the financial statement date.

Fair Value Measurements: The Foundation follows ASC Topic 820, *Fair Value Measurements*, which provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The inputs to the three levels of the fair value hierarchy under Topic 820 are described as follows:

- Level 1: Unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.
- Level 2: Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from, or corroborated by, observable market data by correlation to other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3: Unobservable and significant to the fair value measurement.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. All transfers between fair value hierarchy levels are recognized by the Foundation at the beginning of each reporting period.

The Foundation has certain investments which are measured at net asset value per share ("NAV"). If the Foundation will never have the ability to redeem its investment with the investee at NAV or the Foundation cannot redeem its investment within ninety days of the measurement date, the fair value of the investment is categorized as a Level 3 fair value measurement.

Financial assets and liabilities carried at fair value on a recurring basis include investments, beneficial interests in trusts, and funds held on behalf of OSU, OSU Alumni Association and Cowboy Athletics (see Note F). The Foundation has no assets or liabilities carried at fair value on a non-recurring basis in 2013 or 2012.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE A--ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--
Continued

Fair Value Measurements--Continued: For the year ended June 30, 2013, the Foundation implemented ASU 2011-04: *Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRS*. The amendments in this update result in common fair value measurement and disclosure requirements in U.S. GAAP and IFRSs and are to be applied prospectively. Consequently, the amendments change the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements with no intention for the amendments to result in a change in the application of the requirements of Topic 820. The adoption of this guidance expanded some of the Foundation's fair value measurement disclosures.

Recent Accounting Pronouncements: In October 2012, the FASB issued ASU 2012-05, *Statement of Cash Flows (Topic 230): Not-for-Profit ("NFP") Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows*, which is effective prospectively for fiscal years beginning after June 15, 2013. This ASU requires a NFP to classify cash receipts from the sale of donated financial assets consistently with cash donations received if those cash receipts were from the sale of donated financial assets that upon receipt were directed without any NFP-imposed limitations for sale and were converted nearly immediately into cash. Accordingly, the cash receipts from the sale of those financial assets should be classified as cash inflows from operating activities, unless the donor restricted the use of the contributed resources to long-term purposes in which case, those cash receipts should be classified as cash flows from financing activities. Otherwise, cash receipts from the sale of donated financial assets should be classified as cash flows from investing activities. Retrospective application is permitted but not required, and early implementation is also permitted. Upon implementation, the Foundation expects the ASU to impact its statement of cash flow presentation.

Prior Year Information: The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2012, from which the summarized information was derived. Certain reclassifications of prior year comparative totals have been made in order to conform to the current year presentation.

Subsequent Events: Management has evaluated subsequent events through October 25, 2013, the date the financial statements were available to be issued. See Note N for a discussion of subsequent event matters.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE B--INVESTMENTS

Marketable and non-marketable investments at fair value consist of the following:

	June 30	
	<u>2013</u>	<u>2012</u>
Marketable securities:		
Fixed income:		
Cash and short-term funds	\$ 94,061,273	\$ 115,166,044
Global fixed income mutual funds	35,239,584	26,094,584
U.S. fixed income mutual funds	519,934	621,338
Balanced mutual funds - domestic	163,327	331,982
Bond investments - domestic	-	1,249,552
Commodities	-	4,792,200
Equity:		
Long-only - domestic	58,684,277	137,178,774
Long-only - emerging markets	583,433	482,879
Long-only - global	35,134,409	26,469,871
Long-only - international	13,988,332	1,765,581
Real assets - public	23,566,104	8,143,262
Total marketable securities	<u>261,940,673</u>	<u>322,296,067</u>
Non-marketable securities:		
Equity:		
Hedged equity - credit related	32,668,807	28,683,502
Hedged equity - fund of funds	15,372,697	13,577,941
Hedged equity - multi-strategy funds	26,118,343	52,566,747
Hedged equity - long/short funds	79,791,811	-
Hedged equity - diversifiers	45,732,863	-
Long-only - emerging markets	34,187,924	13,857,951
Long-only - global	28,589,131	19,803,598
Long-only - international	31,788,127	25,080,158
Private equity	75,097,743	60,089,223
Fixed income - global fixed income fund	14,840,210	-
Real assets:		
Energy related hedge funds	12,869,494	10,983,751
Private	22,752,072	24,044,198
Public	2,132,904	3,457,312
Closely held stock	69,414,174	28,512,646
Total non-marketable securities	<u>491,356,300</u>	<u>280,657,027</u>
Total investments	<u>\$ 753,296,973</u>	<u>\$ 602,953,094</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE B--INVESTMENTS--Continued

Net investment gains and losses consist of the following:

	<u>2013</u>	<u>2012</u>
Net realized gains on investments carried at fair value	\$ 44,592,943	\$ 12,866,704
Net unrealized gains (losses) on investments carried at fair value	25,380,168	(38,809,230)
Change in fair value of perpetual trusts	<u>1,336,009</u>	<u>(167,308)</u>
Net investment gains (losses)	<u>\$ 71,309,120</u>	<u>\$ (26,109,834)</u>

Interest and dividends include consulting, management, and custodial fees of approximately \$1,524,000 and \$1,138,000 for the years ended June 30, 2013 and 2012, respectively.

The Foundation had approximately \$10,721,000 in commodity investments held in separate custodial accounts with MF Global Inc. ("MFGI"). MFGI filed for bankruptcy on October 31, 2011, and a Trustee was appointed to liquidate the assets. The Foundation received distributions totaling approximately \$6,784,000 and recognized a loss of \$480,000 in 2012 to reduce the investment's carrying value to the estimated recovery value. The Foundation received distributions totaling approximately \$1,324,000 in 2013. The balance included in non-marketable securities real assets – public is approximately \$2,133,000 and \$3,457,000 at June 30, 2013 and 2012, respectively and reflects management's estimate of fair value for the remaining claim based on third-party offers. Subsequent to year-end the Foundation received additional distributions (see Note N).

NOTE C--CONTRIBUTIONS AND OTHER RECEIVABLES

Unconditional contributions receivable, including amounts due under pledge agreements, are expected to be collected as follows:

	June 30	
	<u>2013</u>	<u>2012</u>
Contributions receivable in:		
Less than one year	\$ 22,473,823	\$ 28,908,689
One year to five years	37,890,417	45,878,065
Over five years	<u>6,453,107</u>	<u>7,488,203</u>
	66,817,347	82,274,957
Less:		
Unamortized discount (2.25%-8.37%)	10,691,676	12,773,583
Allowance for uncollectible amounts	<u>3,429,235</u>	<u>4,268,535</u>
	<u>\$ 52,696,436</u>	<u>\$ 65,232,839</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE C--CONTRIBUTIONS AND OTHER RECEIVABLES--Continued

The Foundation has raised substantial conditional and unconditional contributions which, at least in part, are for the purpose of qualifying for the Pickens Legacy Scholarship match program. The matching funds are to be provided through the estate of a significant donor and as such are considered conditional; however, the funds raised to be matched by this conditional gift which are the result of cash payments and/or unconditional promises to give have been recognized as contribution revenue net of a discount to present value in the period in which the contribution was made and/or unconditional promise was received.

Unconditional contributions receivable net of discount and allowance that are temporarily restricted and permanently restricted are described in the table below:

	June 30	
	2013	2012
Temporarily Restricted:		
Intercollegiate athletics	\$ 16,677,280	\$ 21,288,062
General University support	4,808,408	9,109,820
Awards and scholarships	4,252,080	4,080,782
Facilities and equipment	18,306,890	16,592,991
Other	<u>245,191</u>	<u>314,196</u>
	44,289,849	51,385,851
Permanently Restricted:		
Intercollegiate athletics	389,252	1,828,444
General University support	571,981	725,300
Awards and scholarships	4,382,074	5,218,325
Facilities and equipment	304,692	2,521,345
Endowed faculty and lectureship programs	2,753,513	3,527,915
Other	<u>5,075</u>	<u>25,659</u>
	<u>8,406,587</u>	<u>13,846,988</u>
Total	<u>\$ 52,696,436</u>	<u>\$ 65,232,839</u>

No amounts have been recognized in the financial statements for conditional promises to give because the conditions on which they depend have not been substantially met. Conditional promises to give total approximately \$234,000,000 and \$206,000,000 at June 30, 2013 and 2012, respectively, and substantially all conditional promises to give are the result of the Foundation being named as the beneficiary in valid wills for which the Foundation has sufficient information to estimate the conditional receivable. The Foundation is also aware of additional naming in wills; however, the Foundation does not currently have sufficient information to estimate such amounts.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE C--CONTRIBUTIONS AND OTHER RECEIVABLES--Continued

Interest and other receivables are expected to be fully collected within one year and consist of the following:

	June 30	
	<u>2013</u>	<u>2012</u>
Interest and Other Receivables:		
Receivable from OSU	\$ 1,011,298	\$ 1,042,385
Interest receivable	46,601	142,836
Other receivables	509,655	72,884
	<u>\$ 1,567,554</u>	<u>\$ 1,258,105</u>

NOTE D--NET ASSETS

Unrestricted net assets consist of the following:

	June 30	
	<u>2013</u>	<u>2012</u>
Designated for the University:		
Intercollegiate Athletics	\$ 52,855,995	\$ 46,740,443
Library	1,269,272	1,295,557
Research	1,855,356	1,580,108
General University support	110,771,968	69,204,668
Awards and Scholarships	35,418,346	31,515,871
Endowed faculty and lectureship positions	2,165,069	(1,869,396)
Facilities and equipment	17,963,805	14,763,835
Charitable legacy fund	1,304,986	1,969,499
	<u>223,604,797</u>	<u>165,200,585</u>
Designated for the Foundation:		
Invested in property and equipment	6,968,760	7,084,128
Loss on short-term investment funds	(5,504,938)	(8,831,305)
OSU foundation reserves and general support	9,807,026	7,980,888
	<u>11,270,848</u>	<u>6,233,711</u>
	<u>\$ 234,875,645</u>	<u>\$ 171,434,296</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE D--NET ASSETS--Continued

At June 30, 2013 and 2012, unrestricted net assets designated for the University include allocation of \$2,187,418 and \$12,404,017, respectively, in realized and unrealized investment losses which occurred in certain donor-restricted endowment funds that caused the fair value of the assets held in the fund to fall below the original gift amount. Future realized and unrealized gains will first restore unrestricted net assets, and then any additional gains will increase temporarily restricted net assets.

Unrestricted net assets designated for the Foundation are amounts held for use in operating the Foundation. Foundation reserves and general support represent quasi-endowments established for the purpose of providing a revenue stream for Foundation operations. Gains (losses) on short-term investment funds represents the difference between the June 30, 2013 and June 30, 2012 fair market value of short-term investment funds compared to the total amount available for expenditure by the University. Unrestricted net assets invested in property and equipment represent the Foundation's building, furniture, and equipment.

Temporarily and permanently restricted net assets are restricted for the following:

	June 30	
	2013	2012
Temporarily Restricted:		
Intercollegiate Athletics	\$ 25,102,971	\$ 30,640,634
Library	1,072,088	796,867
Research	531,330	673,872
General University support	12,919,407	15,619,703
Awards and scholarships	37,343,595	25,525,490
Endowed faculty and lectureship programs	18,235,012	12,309,686
Facilities and equipment	20,503,831	17,397,338
	<u>\$ 115,708,234</u>	<u>\$ 102,963,590</u>
Permanently Restricted:		
Intercollegiate Athletics	\$ 8,877,600	\$ 8,555,224
Library	4,428,925	3,718,170
Research	3,929,578	3,859,312
General University support	19,701,260	19,517,585
Awards and scholarships	169,265,368	156,992,225
Endowed faculty and lectureship programs	207,953,756	187,604,142
Facilities and equipment	4,548,858	5,819,730
OSU Foundation reserves and general support	54,593	54,593
	<u>\$ 418,759,938</u>	<u>\$ 386,120,981</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE E--ENDOWMENT DISCLOSURES

The Foundation's endowment consists of approximately 2,800 funds at June 30, 2013 and approximately 2,800 funds at June 30, 2012 established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the Trustees to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. In addition to these funds, the Foundation has seven funds held for the benefit of the Athletic Department which contain donor purpose restrictions for capital improvements. These funds are functioning as endowment funds until the donor purpose is fulfilled and/or the capital projects are completed and are classified as temporarily restricted due to the donor purpose restrictions on the original gift. In 2012, the donor restrictions on the seven funds held for the Athletic Department were fulfilled and the related net assets were released from restriction.

Interpretation of Relevant Law

The Trustees of the Foundation have chosen to preserve the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are expended by the Foundation in a manner consistent with the standard of prudence prescribed by OK UPMIFA. In accordance with OK UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds.

- The duration and preservation of the fund
- The purposes of the Foundation and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Foundation
- The investment policies of the Foundation

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE E--ENDOWMENT DISCLOSURES--Continued

Endowment net asset composition by type of fund as of June 30, 2013:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted endowment funds	\$ (2,187,418)	\$ 50,252,068	\$ 397,056,403	\$ 445,121,053
Board-designated endowment funds	<u>72,085,048</u>	<u>-</u>	<u>-</u>	<u>72,085,048</u>
Total endowment funds	<u>\$ 69,897,630</u>	<u>\$ 50,252,068</u>	<u>\$ 397,056,403</u>	<u>\$ 517,206,101</u>

Endowment net asset composition by type of fund as of June 30, 2012:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted endowment funds	\$ (12,404,017)	\$ 34,954,291	\$ 361,058,219	\$ 383,608,493
Board-designated endowment funds	<u>68,562,615</u>	<u>-</u>	<u>-</u>	<u>68,562,615</u>
Total endowment funds	<u>\$ 56,158,598</u>	<u>\$ 34,954,291</u>	<u>\$ 361,058,219</u>	<u>\$ 452,171,108</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE E--ENDOWMENT DISCLOSURES--Continued

Changes in endowment net assets for the year ended June 30, 2013:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 56,158,598	\$ 34,954,291	\$ 361,058,219	\$ 452,171,108
Investment return:				
Interest and dividends	859,498	6,000,271	-	6,859,769
Investment fees	(195,288)	(1,022,044)	-	(1,217,332)
Net realized and unrealized gains	<u>13,919,880</u>	<u>28,477,666</u>	<u>12,277,245</u>	<u>54,674,791</u>
Total investment return	14,584,090	33,455,893	12,277,245	60,317,228
Donor-restricted additions:				
Current year endowment contributions	-	-	15,588,969	15,588,969
Collection of current and prior year pledges	-	-	3,575,315	3,575,315
Transfers of prior year contributions	<u>-</u>	<u>-</u>	<u>2,689,139</u>	<u>2,689,139</u>
Total donor-restricted additions	-	-	21,853,423	21,853,423
Management fee	(1,140,894)	(6,089,304)	-	(7,230,198)
Appropriation of endowment assets for expenditure	(2,038,219)	(13,964,482)	-	(16,002,701)
Reinvestment of amounts appropriated	-	412,809	-	412,809
Reclassification-donor directed	(374,518)	(1,492,998)	1,867,516	-
Transfers to board-designated and donor-restricted endowment funds	<u>2,708,573</u>	<u>2,975,859</u>	<u>-</u>	<u>5,684,432</u>
Endowment net assets, end of year	<u>\$ 69,897,630</u>	<u>\$ 50,252,068</u>	<u>\$ 397,056,403</u>	<u>\$ 517,206,101</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE E--ENDOWMENT DISCLOSURES--Continued

Changes in endowment net assets for the year ended June 30, 2012:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 31,094,606	\$ 75,625,969	\$ 349,389,634	\$ 456,110,209
Investment return:				
Interest and dividends	442,097	5,248,859	-	5,690,956
Interest on note receivable	10,470	124,311	-	134,781
Investment fees	(90,969)	(836,057)	-	(927,026)
Net realized and unrealized losses	<u>(7,639,633)</u>	<u>(9,967,581)</u>	<u>(8,518,430)</u>	<u>(26,125,644)</u>
Total investment return	(7,278,035)	(5,430,468)	(8,518,430)	(21,226,933)
Donor-restricted additions:				
Current year endowment contributions	-	-	15,932,740	15,932,740
Collection of current and prior year pledges	-	-	3,000,486	3,000,486
Transfers of prior year contributions	<u>-</u>	<u>-</u>	<u>259,879</u>	<u>259,879</u>
Total donor-restricted additions	-	-	19,193,105	19,193,105
Management fee	(825,570)	(6,465,595)	-	(7,291,165)
Appropriation of endowment assets for expenditure	(1,688,396)	(11,400,411)	-	(13,088,807)
Reinvestment of amounts appropriated	-	561,297	-	561,297
Reclassification-donor directed	-	(1,126,988)	993,910	(133,078)
Release of donor restrictions	26,915,507	(26,915,507)	-	26,915,507
Transfers to board-designated endowment funds	<u>7,940,486</u>	<u>10,105,994</u>	<u>-</u>	<u>18,046,480</u>
Endowment net assets, end of year	<u>\$ 56,158,598</u>	<u>\$ 34,954,291</u>	<u>\$ 361,058,219</u>	<u>\$ 452,171,108</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE E--ENDOWMENT DISCLOSURES--Continued

In addition to permanently restricted endowment funds, the Foundation also has interests in perpetual trusts and charitable remainder trusts which are managed by third parties, charitable trusts which are managed by the Foundation, and permanently restricted contributions receivable. These assets are not a part of the Foundation's endowment and therefore are not included in the endowment disclosures.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or OK UPMIFA requires the Foundation to retain as a fund of perpetual duration. In accordance with U.S. GAAP, deficiencies of this nature are reported in unrestricted net assets and totaled \$2,187,418 and \$12,404,017 at June 30, 2013 and 2012, respectively. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new permanently restricted contributions and continued appropriation from certain funds as deemed prudent.

Return Objectives and Risk Parameters

The Foundation has adopted investment and spending policies for endowment assets to provide for growth and a predictable level of funding to the University to enable it to maintain, improve and expand its facilities and programs. It is recognized that these objectives require a long term investment horizon. Investment risk is measured in terms of the total portfolio and is managed to ensure that the asset allocation does not expose the portfolio to unacceptable levels of risk but at the same time achieves the best possible returns over time. The asset allocation policies reflect and are consistent with the investment objectives and risk tolerances expressed through the Foundation's investment policy. These policies, developed after examining the historical relationships of risk and return among asset classes, are designed to provide the highest probability of meeting or exceeding the return objectives at the lowest level of risk. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To achieve its objectives, the Foundation seeks to utilize leading edge strategic and tactical asset allocation decisions, selection of top tier investment managers, and active performance monitoring and evaluation by Foundation management, outside consultants, and the Investment Committee of the Board of Trustees. The Foundation utilizes a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation that places a greater emphasis on equity-like investments to achieve its long-term objectives within prudent risk constraints. This translates to a target asset allocation of 80% equity/growth based, 10% real assets/inflation, and 10% fixed income/deflation/liquidity.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE E--ENDOWMENT DISCLOSURES--Continued

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Foundation's spending policy is the mechanism in which calculated amounts from endowments participating in the pooled investment fund are made available to the University. The Foundation's spending policy allows for the use of both realized income and appreciation as components of the spending policy distribution. The spending policy is the prior year's spending amount adjusted by an inflationary factor (calculated as the percentage change in the Consumer Price Index ("CPI") from August of the prior fiscal year to August of the current year plus 5% of new gifts and reinvested funds, unless the endowment account's market value is less than its historic gift value. In 2012 and 2013, if an endowment account's market value at September 30, of the prior fiscal year is less than the historic gift value but at least 80% of the historic gift value, the endowment fund's spending policy is 3% of the account's market value; however, if the account's market value at September 30, of the prior fiscal year is less than 80% of the historic gift value, spending is not allowed from the endowment account. The spending policy distribution was \$16,002,701 and \$13,088,807 for the years ended June 30, 2013 and 2012, respectively.

NOTE F--FAIR VALUE MEASUREMENTS

The Foundation's Investment Committee, appointed by the Board of Trustees, is responsible for the overall management of the Foundation's investments, including the hiring and terminating of investment managers, investment consultant(s), custodian banks and securities lending agents. The Foundation's Investment Office reports directly to the Investment Committee and is responsible for evaluating the accuracy and adequacy of information provided by custodians, brokers and managers as well as determining the frequency, methods, and necessity for calibration, back testing, due diligence, and other testing procedures. The valuation process for investments is the responsibility of the Foundation's Investment Office and all other fair value measurements are the responsibility of the Foundation's accounting department.

The methods and assumptions used to estimate the fair value of assets and liabilities in the financial statements, including a description of the methodologies used for the classifications within the fair value hierarchy, are as follows:

Cash and Cash Equivalents: The asset's carrying amount approximates fair value due to its short maturity.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Investments: All of the Foundation's marketable securities are valued by nationally recognized third party pricing services, except for certain commodities which are valued by the fund/account manager. The Foundation gives highest priority to quoted prices in active markets for identical assets accessed at the measurement date. An active market for the asset is a market in which transactions for the asset occur with sufficient frequency and volume to provide pricing information on an ongoing basis and the Foundation classifies all such assets as Level 1. The Foundation gives a Level 2 priority to valuation prices where the valuation process involves inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly, using the market approach. Level 2 inputs under the market approach include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets where there is not sufficient activity, and/or where price quotations vary substantially either over time or among market makers, or in which little information is released publicly. In certain cases where Level 1 or Level 2 inputs are not available, investments are classified within Level 3 of the hierarchy.

Non-marketable securities, except for closely held stock, are carried at fair value which is based on the net asset value per share ("NAV") as provided by the fund manager using the market approach. The Foundation uses management agreements, analyst notes, and the ability to value underlying investment holdings to evaluate the fund manager's valuation methodology (determining whether the fund manager follows ASC 820) in determining whether or not to classify the investment asset as Level 2 or Level 3. Closely held stock is valued by the Foundation's management using current independent appraisals and other factors deemed relevant to the valuation, using a combination of the market and income approach valuation techniques and as such are categorized as Level 3 in the hierarchy.

Contributions Receivable: The asset is carried at cost net of a discount to present value using a rate which is commensurate with the risks involved on the gift date and an allowance for uncollectible accounts at the financial reporting date. Fair value is the price a market participant would pay to acquire the right to receive the cash flows inherent in the promise to pay the Foundation and due to inclusion of a discount to net present value and allowance for uncollectible accounts the carrying value approximates fair value.

Interest and Other Receivables: The asset is carried at cost which approximates fair value due to the short maturity of such amounts.

Other Property Investments: The asset's carrying amount is based on the fair value of the assets at the time of donation or purchase (i.e., cost basis) and reduced for impairments to their net realizable value based on facts and circumstances at the time of the determination. Property investments are not held for long-term investment purposes; therefore, management believes the carrying amount approximates fair value.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Beneficial Interests in Trusts: The beneficial interest is carried at fair value which is based on the present value of the expected future cash inflows from the trusts. The fair value of the underlying trust assets are based on quoted market prices when available or the best estimate of fair value as determined by the trust manager. The Foundation's valuation technique considers the fair value of the assets held in the trust and applies a discount rate to convert such amounts to a single present value amount when appropriate. The discount rate used by the Foundation reflects current market conditions including the inherent risk in the underlying assets and the risk of nonperformance by the trustee. Due to the significant unobservable inputs required to estimate the expected future cash receipts from the trust agreements under the income approach, the Foundation's beneficial interest is classified as Level 3 in the hierarchy.

Other Assets: The primary other asset is cash surrender values on life insurance policies for which the Foundation is the beneficiary and as such the carrying value approximates fair value.

OSU Support Payable and Accounts Payable and Accrued Liabilities: The carrying amount of the liabilities approximates fair value due to the short maturity of such amounts.

Funds Held on Behalf of OSU, OSU Alumni Association and Cowboy Athletics: The liabilities are carried at fair value as determined using the income approach (expected future cash outflows). Fair value is based on the fair value of the cash and investment assets held by the Foundation for the benefit of OSU, OSU Alumni Association, and Cowboy Athletics. The specific assets held have been classified within the hierarchy for investments (as discussed above). The related and associated liability is classified as Level 3 in the hierarchy as there is no market for a similar liability and principal inputs (i.e., fair value of assets in the portfolio and management's allocation for shares in the pool) are unobservable and significant to the overall fair value measurement.

Obligations Under Split Interest Agreements: The liabilities' fair value is determined by discounting the future cash flows at rates that could currently be negotiated by the Foundation for borrowings of similar amounts. The carrying value approximates the liabilities' fair value.

Unearned Revenue: The liability is carried at cost which approximates fair value due to the short maturity of those amounts.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Assets and liabilities measured at fair value on a recurring basis are classified within the fair value hierarchy at June 30, 2013 as follows:

	Level 1	Level 2	Level 3	Total
Assets				
Marketable securities:				
Fixed income:				
Cash and short-term funds	\$ 94,061,273	\$ -	\$ -	\$ 94,061,273
Global fixed income mutual funds	35,239,584	-	-	35,239,584
U.S. fixed income mutual funds	519,934	-	-	519,934
Balanced mutual funds - domestic	163,327	-	-	163,327
Equities:				
Long-only - domestic	58,684,277	-	-	58,684,277
Long-only - emerging markets	583,433	-	-	583,433
Long-only - global	35,134,409	-	-	35,134,409
Long-only - international	13,988,332	-	-	13,988,332
Real assets - public	23,566,104	-	-	23,566,104
Total marketable securities	<u>261,940,673</u>	<u>-</u>	<u>-</u>	<u>261,940,673</u>
Non-marketable securities:				
Equities:				
Hedged equity - credit related	-	-	32,668,807	32,668,807
Hedged equity - fund of funds	-	-	15,372,697	15,372,697
Hedged equity - multi-strategy funds	-	-	26,118,343	26,118,343
Hedged equity - long/short funds	-	-	79,791,811	79,791,811
Hedged equity - diversifiers	-	-	45,732,863	45,732,863
Long-only - emerging markets	-	19,714,737	14,473,187	34,187,924
Long-only - global	-	28,589,131	-	28,589,131
Long-only - international	-	31,788,127	-	31,788,127
Private equity	-	-	75,097,743	75,097,743
Fixed income - global fixed income fund	-	14,840,210	-	14,840,210
Real assets:				
Energy related hedge funds	-	-	12,869,494	12,869,494
Private	-	-	22,752,072	22,752,072
Public	-	-	2,132,904	2,132,904
Closely held stock	-	-	69,414,174	69,414,174
Total non-marketable securities	<u>-</u>	<u>94,932,205</u>	<u>396,424,095</u>	<u>491,356,300</u>
Total investments	<u>261,940,673</u>	<u>94,932,205</u>	<u>396,424,095</u>	<u>753,296,973</u>
Beneficial interests in trusts	-	-	10,556,270	10,556,270
Total Assets	<u>\$ 261,940,673</u>	<u>\$ 94,932,205</u>	<u>\$ 406,980,365</u>	<u>\$ 763,853,243</u>
Liabilities				
Funds held on behalf of OSU	\$ -	\$ -	\$ 6,920,892	\$ 6,920,892
Funds held on behalf of Cowboy Athletics	-	-	26,087,043	26,087,043
Funds held on behalf of OSU Alumni Association	-	-	12,813,391	12,813,391
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,821,326</u>	<u>\$ 45,821,326</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Assets and liabilities measured at fair value on a recurring basis are classified within the fair value hierarchy at June 30, 2012 as follows:

	Level 1	Level 2	Level 3	Total
Assets				
Marketable securities:				
Fixed income:				
Cash and short-term funds	\$ 115,166,044	\$ -	\$ -	\$ 115,166,044
Global fixed income mutual funds	26,094,584	-	-	26,094,584
U.S. fixed income mutual funds	621,338	-	-	621,338
Balanced mutual funds - domestic	331,982	-	-	331,982
Bond investments - domestic	-	1,249,552	-	1,249,552
Commodities	4,792,200	-	-	4,792,200
Equities:				
Long-only - domestic	137,178,774	-	-	137,178,774
Long-only - emerging markets	482,879	-	-	482,879
Long-only - global	26,469,871	-	-	26,469,871
Long-only - international	1,765,581	-	-	1,765,581
Real assets - public	8,143,262	-	-	8,143,262
Total marketable securities	321,046,515	1,249,552	-	322,296,067
Non-marketable securities:				
Equities:				
Hedged equity - credit related	-	-	28,683,502	28,683,502
Hedged equity - fund of funds	-	-	13,577,940	13,577,940
Hedged equity - multi-strategy funds	-	-	52,566,747	52,566,747
Long-only - emerging markets	-	-	13,857,951	13,857,951
Long-only - global	-	19,803,598	-	19,803,598
Long-only - international	-	25,080,158	-	25,080,158
Private equity	-	-	60,089,224	60,089,224
Real assets:				
Energy related hedge funds	-	-	10,983,751	10,983,751
Private	-	-	24,044,198	24,044,198
Public	-	-	3,457,312	3,457,312
Closely held stock	-	-	28,512,646	28,512,646
Total non-marketable securities	-	44,883,756	235,773,271	280,657,027
Total investments	321,046,515	46,133,308	235,773,271	602,953,094
Beneficial interests in trusts	-	-	8,995,695	8,995,695
Total Assets	\$ 321,046,515	\$ 46,133,308	\$ 244,768,966	\$ 611,948,789
Liabilities				
Funds held on behalf of OSU	\$ -	\$ -	\$ 5,980,259	\$ 5,980,259
Funds held on behalf of Cowboy Athletics	-	-	17,675,320	17,675,320
Total Liabilities	\$ -	\$ -	\$ 23,655,579	\$ 23,655,579

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

The following tables summarize the changes in the fair value of the Foundation's Level 3 assets and liabilities.

	Assets							
	Equities							
	Credit Related	Fund of Funds	Hedged Equity		Long-Only			Private Equity
Multi-Strategy Funds			Long/Short Funds	Diversifiers	Domestic	Emerging Markets		
Balance at July 1, 2011	\$ 32,360,150	\$ 14,099,530	\$ 53,168,160	\$ -	\$ -	\$ 30,007,713	\$ -	\$ 51,141,869
Transfers out of Level 3	-	-	-	-	-	(30,007,713)	-	-
Net realized and unrealized gains (losses) included in earnings	(3,676,648)	(521,590)	(754,252)	-	-	-	357,104	(1,067,425)
Sales of investments	-	-	(354,308)	-	-	-	-	(6,500,086)
Purchases, including reinvestment of income	-	-	507,147	-	-	-	13,500,847	16,514,866
Balance at June 30, 2012	28,683,502	13,577,940	52,566,747	-	-	-	13,857,951	60,089,224
Net realized and unrealized gains (losses) included in earnings	(6,514,693)	1,794,757	2,819,470	7,791,811	782,235	-	615,236	11,950,509
Sales of investments	(19,500,002)	-	(29,267,874)	-	(49,372)	-	-	(10,459,488)
Purchases, including reinvestment of income	30,000,000	-	-	72,000,000	45,000,000	-	-	13,517,498
Balance at June 30, 2013	<u>\$ 32,668,807</u>	<u>\$ 15,372,697</u>	<u>\$ 26,118,343</u>	<u>\$ 79,791,811</u>	<u>\$ 45,732,863</u>	<u>\$ -</u>	<u>\$ 14,473,187</u>	<u>\$ 75,097,743</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

	Assets					Liabilities		
	Real Assets			Closely Held Stock	Beneficial Interests in Trusts	Funds Held on Behalf of OSU	Funds Held on Behalf of Cowboy Athletics	Funds Held on Behalf of OSU Alumni Association
Energy Related Hedge Funds	Private	Public						
Balance at July 1, 2011	\$ 15,720,388	\$ 22,367,987	\$ -	\$ 14,971,932	\$ 9,127,605	\$ 6,019,119	\$ -	\$ -
Transfers into Level 3	-	-	12,642,821	-	-	-	-	-
Net realized and unrealized gains (losses) included in earnings	(4,736,637)	879,140	(2,965,499)	3,568,752	(167,308)	(297,641)	-	-
Distributions	-	-	-	-	-	(98,415)	-	-
Contributions	-	-	-	10,472,000	-	357,196	17,675,320	-
Change in value of split-interests	-	-	-	-	35,398	-	-	-
Sales of investments	-	(2,502,399)	(11,220,010)	(500,038)	-	-	-	-
Purchases, including reinvestment of income	-	3,299,470	5,000,000	-	-	-	-	-
Balance at June 30, 2012	10,983,751	24,044,198	3,457,312	28,512,646	8,995,695	5,980,259	17,675,320	-
Net realized and unrealized gains included in earnings	1,885,743	905,979	1,155,581	4,862,143	1,336,009	602,630	-	81,485
Distributions	-	-	-	-	-	(237,581)	(712,349)	-
Contributions	-	-	-	36,539,493	78,174	515,628	9,124,072	12,696,744
Change in value of split-interests	-	-	-	-	146,392	-	-	-
Sales of investments	-	(3,067,976)	(2,479,989)	(500,108)	-	-	-	-
Purchases, including reinvestment of income	-	869,871	-	-	-	59,956	-	35,162
Balance at June 30, 2013	\$ 12,869,494	\$ 22,752,072	\$ 2,132,904	\$ 69,414,174	\$ 10,556,270	\$ 6,920,892	\$ 26,087,043	\$ 12,813,391

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

The summary of changes in fair value of Level 3 assets has been prepared to reflect the activity in the same categories as those provided in the consolidated statements of activities, except that none of the activity related to the funds held on behalf of OSU, OSU Alumni Association, or Cowboy Athletics is reported in the consolidated statements of activities. All transactions in custodial accounts increase and/or decrease assets and liabilities simultaneously and do not impact the consolidated statements of activities and/or net assets.

The Foundation's Level 3 gains and losses included in the change in net assets are summarized as follows:

	<u>2013</u>	<u>2012</u>
Total gains (losses) for the period included in change in net assets	<u>\$ 29,384,780</u>	<u>\$ (9,084,363)</u>
Change in unrealized gains (losses) for the period included in change in net assets for assets held at the end of the reporting period	<u>\$ 30,936,652</u>	<u>\$ (6,118,962)</u>

The Foundation's investments in certain entities that calculate net asset value ("NAV") per share and for which there is not a readily determinable fair value are summarized by category as follows:

	<u>June 30, 2013</u>			
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If Currently Eligible)</u>	<u>Redemption Notice Period</u>
Equities				
Hedged equity - credit-related				
hedge funds	\$ 32,668,807	\$ -	Monthly, Quarterly	90 days
Hedged equity - fund of funds	15,372,697	-	Quarterly	90 days
Hedged equity - multi-strategy funds	26,118,343	-	Annually	90 days
Hedged equity - long/short funds	79,791,811	-	Quarterly	45-60 days
Hedged equity - diversifiers	45,732,863	-	Monthly, Quarterly	30-60 days
Long-only - emerging markets	34,187,924	-	Daily, Monthly	28-30 days
Long-only - global	28,589,131	-	Monthly	15 days
Long-only - international	31,788,127	-	Monthly	6 days
Private equity	75,097,743	20,371,873	-	-
Fixed income - global fixed income fund	14,840,210	-	Daily	10 days
Real Assets:				
Energy-related hedge funds	12,869,494	-	Quarterly	90 days
Private	22,752,072	3,088,079	-	-
	<u>\$ 419,809,222</u>	<u>\$ 23,459,952</u>		

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

	June 30, 2012			
	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Equities				
Hedged equity - credit-related				
hedge funds	\$ 28,683,502	\$ -	Quarterly, Annually	60-90 days
Hedged equity - fund of funds	13,577,940	-	Quarterly	90 days
Hedged equity - multi-strategy funds	52,566,747	-	Quarterly, Annually	90 days
Long-only - emerging markets	13,857,951	-	Monthly	30 days
Long-only - global	19,803,598	-	Monthly	15 days
Long-only - international	25,080,158	-	Monthly	6 days
Private equity	60,089,224	29,993,908	-	-
Real Assets:				
Energy-related hedge funds	10,983,751	-	Quarterly	90 days
Private	24,044,198	3,705,954	-	-
	<u>\$ 248,687,069</u>	<u>\$ 33,699,862</u>		

Equities - Hedged Equity - Credit-Related Hedge Funds: This category includes three feeder funds at June 30, 2013 and two funds at June 30, 2012 which invest long and short in a variety of debt and equity securities, with investment strategies including long/short corporate and asset-backed credit, credit arbitrage, and structured credit. One of the funds with a carrying value of \$15,769,894 and \$0 at June 30, 2013 and 2012, respectively, may be redeemed quarterly with 90 days notice subject to a possible 25% redemption limitation and a possible 10% hold-back until completion of its annual audit. Another fund has a carrying value of \$16,062,949 and \$0 at June 30, 2013 and 2012, respectively, and may be redeemed monthly with 90 days notice subject to a possible 10% hold-back until completion of its annual audit. One fund with a carrying value of \$0 and \$13,619,833 at June 30, 2013 and 2012, respectively, may be redeemed annually with 90 days notice and was fully redeemed in 2013. Another fund with a carrying value of \$835,964 and \$15,063,669 at June 30, 2013 and 2012, respectively, may be redeemed quarterly with 60 days notice, was also redeemed in 2013. Final distribution is expected upon completion of the fund's annual audit.

Equities - Hedged Equity - Fund of Funds: This category includes one fund which invests in investment partnerships and other investment vehicles, the underlying assets of which are typically publicly traded securities, through a diversified portfolio of hedge fund managers. The fund primarily invests in global macro and credit-related hedge funds. The fund may be redeemed quarterly, with 90 days notice, subject to a possible 25% redemption limitation and a 10% hold-back until completion of its annual audit.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Equities - Hedged Equity - Multi-Strategy Funds: This category includes three funds at June 30, 2013 and five funds at June 30, 2012 that invest in a wide range of global investment strategies through master feeder fund structures. The investment strategies primarily include long/short equity, arbitrage and other relative value strategies, corporate credit, structured credit, and global currencies. One fund was redeemed in 2011 and at June 30, 2013 and 2012, \$907,635 and \$1,154,341, respectively, is awaiting final distribution. Three funds with a combined carrying value of \$30,490,549 at June 30, 2012 were fully redeemed in 2013 and at June 30, 2013, one fund has \$963,334 awaiting final distribution. At June 30, 2013, one fund with an NAV of \$24,247,374 (\$20,921,857 at June 30, 2012) has 6 months remaining on the initial lock-up period and then may be redeemed annually with 90 days notice, subject to a 25% redemption limitation and a 5% holdback.

Equities - Hedged Equity - Long/Short Funds: This category includes four feeder funds at June 30, 2013 which invest in global equity securities both long and short. All of these funds are new investments for 2013. One fund with a carrying value of \$19,803,598 at June 30, 2013 may be redeemed quarterly with 45 days notice, subject to a possible holdback of 5% until completion of its annual audit. One fund with a carrying value of \$25,415,242 at June 30, 2013 may be redeemed quarterly with 60 days notice, subject to a possible holdback of 5% until completion of its annual audit. One fund with a carrying value of \$17,942,278 at June 30, 2013, may be redeemed quarterly with 45 days notice, subject to a possible 20% fund-level redemption limitation and 10% holdback until completion of its annual audit. The remaining fund with a carrying value of \$16,630,693 may be redeemed quarterly with 45 days notice subject to a possible 10% holdback until completion of its annual audit.

Equities - Hedged Equity - Diversifier: This category includes four funds that invest in a wide range of global investment strategies through master feeder structures. The strategies primarily include relative value, systematic, and discretionary global macro. All of these funds are new investments for 2013. One fund with a carrying value of \$10,027,210 at June 30, 2013, may be redeemed quarterly with 30 days notice, subject to a possible 10% fund-level redemption limitation. One fund with a carrying value of \$15,725,205 at June 30, 2013, may be redeemed monthly with 60 days notice, subject to a possible 20% fund-level redemption limitation and 10% holdback until completion of its annual audit. One fund with a carrying value of \$4,501,206 at June 30, 2013, may be redeemed monthly with 60 days notice, subject to a possible 25% fund-level redemption limitation. The remaining fund with a carrying value of \$15,479,242 may be redeemed quarterly with 45 days notice, subject to a possible 10% fund-level redemption limitation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Equities - Long-Only Equities - Emerging Markets: This category includes three funds that invest in common and preferred stock from issuers in emerging market countries. One fund, with a NAV at June 30, 2013 and 2012 of \$14,473,187 and \$13,857,951, respectively, may be redeemed monthly with 30 days' notice. Redemptions may be limited to a 2.5% holdback until completion of the fund's annual audit. Two other funds with a NAV at June 30, 2013 and 2012 of \$19,714,737 and \$0, respectively, may be redeemed daily with 28 days notice.

Equities - Long-Only Equities - Global: This category includes one fund that invests in equity-linked securities in issuers that are located throughout the world, including the United States. Redemptions may be limited by the investment manager to prevent a material adverse impact on the fund.

Equities - Long-Only Equities - International: This category includes one fund that invests in common and preferred stock from issuers in emerging market countries. The fund allows partial distributions in excess of \$100,000 as long as the investment balance is in excess of \$5,000,000, subject to a 2.5% holdback until the completion of the annual audit.

Equities - Private Equity: This category includes eleven private equity funds structured as limited partnerships and trusts, which invest in a variety of areas including foreign investments, growth equities, performing and distressed debt, emerging markets, diversified fund of funds, and mid-market growth companies. Ten funds totaling \$73,995,534 and \$58,443,930 at June 30, 2013 and 2012, respectively, have no provision for redemption; however, one partnership totaling \$1,102,209 and \$1,645,294 at June 30 2013 and 2012, respectively, provided written notice in 2012 of its intent to liquidate the fund. The fund is on track to be fully liquidated by December 31, 2013.

Fixed Income - Global Fixed Income: This category includes one fund which seeks to generate absolute returns regardless of market conditions through strategic investment in countries, currencies, sectors, and securities.

Real Assets - Energy-Related Hedge Funds: This category includes four hedge funds which invest long and short in a wide range of energy-related securities. Two of the funds totaling \$11,058,000 and \$7,781,802 at June 30, 2013 and 2012, respectively, are energy equity funds and invest primarily in securities of, or related to, companies engaged in energy, energy dependent, and natural resource industries and related commodities. The other two funds totaling \$1,811,494 and \$3,201,949 at June 30, 2013 and 2012, respectively, engage in speculative trading of energy and energy-related commodities, futures contracts, swaps, options on futures contracts and physical commodities, and spot (cash) commodities. Redemptions may be limited at the discretion of the general partner.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

Real Assets - Private: This category includes four funds structured as limited partnerships to invest in private real (hard) assets. The funds have no redemption provisions but are beyond their investment period and are in the maturation, liquidation, and wind down phases of the partnerships.

The following table summarizes the valuation techniques and significant unobservable inputs used for the Foundation's assets and liabilities that are categorized within Level 3 of the fair value hierarchy at June 30, 2013:

Investment Type	Fair Value at June 30, 2013	Valuation Techniques	Unobservable Input ^(c)	Range of Inputs (Weighted Average)
Assets				
Closely held stock	\$ 69,411,174	Market approach	EBITDA Multiple ^(b)	10.17 (10.17)
			EBITDA Transactions ^(b)	7.5 (7.5)
		Discounted cash flows	Book Multiple ^(b)	1.19 (1.19)
			Capitalization of cash flow ^(a)	6% (6%)
Beneficial interests in trusts	\$ 10,556,270	Discounted cash flows	Discount for lack of marketability ^(a)	26% (26%)
			Discount rate ^(a)	0% - 9.5% (.92%)
Non-marketable securities real assets - public	\$ 2,132,904	Market approach	Expected Rate of Return ^(d)	5% - 9.45% (5.28%)
			Risk Premium ^(a)	5% - 17% (9%)
Liabilities				
Funds held on behalf of OSU	\$ 6,920,892	Income approach	Present value of future cash outflows ^(e)	-
			Discount rate ^(a)	0% (0%)
Funds held on behalf of Cowboy Athletics	\$ 26,087,043	Income approach	Present value of future cash outflows ^(e)	-
			Discount rate ^(a)	0% (0%)
Funds held on behalf of OSU Alumni Association	\$ 12,813,391	Income approach	Present value of future cash outflows ^(e)	-
			Discount rate ^(a)	0% (0%)

(a) Represents amounts used when the Foundation has determined that market participants would take into account these discounts or premiums when pricing the asset or liability.

(b) Represents amounts used when the Foundation has determined that market participants would use such multiples when pricing the investments.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE F--FAIR VALUE MEASUREMENTS--Continued

- (c) Significant increases or decreases in any of the above unobservable inputs in isolation may result in a significantly lower or higher fair value measurement.
- (d) Represents the net fair market value of assets to be paid to the Foundation based on terms stated in the trust agreement.
- (e) Represents the respective agency's ownership interest in the Foundation's investment pool (i.e., the underlying assets which are measured at fair value). The unobservable inputs for the custodial liability are the same as those for the Foundation's investment pool disclosed in Note F.

NOTE G--PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

		June 30	
	Useful Life	2013	2012
Land	N/A	\$ 955,110	\$ 955,110
Buildings and leasehold improvements	10-20 years	7,960,442	7,679,014
Equipment	3-10 years	3,484,620	3,371,683
		<u>12,400,171</u>	<u>12,005,807</u>
Less: Accumulated depreciation		<u>5,431,411</u>	<u>4,921,679</u>
Net property and equipment		<u>\$ 6,968,760</u>	<u>\$ 7,084,128</u>

NOTE H--SPLIT-INTEREST AGREEMENTS

Assets recorded under split-interest agreements administered by the Foundation are recognized in the Foundation's consolidated financial statements as follows:

	June 30	
	2013	2012
Investments, interest and other receivables	\$ 15,687,644	\$ 15,405,169
Other property investments	1,447,880	1,701,709
Total assets held under split-interest agreements	<u>\$ 17,135,524</u>	<u>\$ 17,106,878</u>
Obligations under split-interest agreements	<u>\$ 9,716,909</u>	<u>\$ 8,724,304</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE H--SPLIT-INTEREST AGREEMENTS--Continued

Assets received under these agreements are recorded at fair value on the gift date and in the appropriate net asset category. Related contributions are recognized as contribution revenue and are equal to the present value of the future benefits to be received by the Foundation over the term of the agreements. Contribution revenue recognized under these split-interest agreements for the years ended June 30, 2013 and 2012 was approximately \$1,669,000, and \$2,697,000, respectively. Liabilities have been established for these split-interest agreements in which the Foundation is the trustee or for which the Foundation is obligated to an annuitant under a charitable gift annuity. These liabilities totaled approximately \$9,717,000 and \$8,724,000 at June 30, 2013 and 2012, respectively. During the term of these agreements, changes in the value of the split-interest agreements are recognized in the consolidated statements of activities based on accretion of the discounted amount of the contribution, and reevaluations of the expected future benefits (payments) to be received (paid) by the Foundation (beneficiaries), based on changes in life expectancy and other assumptions. Discount rates ranging from 4.2% to 10.2%, as determined on the contribution date, were used in these calculations. Split interest agreements for which the Foundation is the trustee but the charitable beneficiary is revocable are included in the assets and liabilities above. The liability for these revocable agreements is equal to the fair value of the assets.

NOTE I--OTHER PROPERTY INVESTMENTS

Other property investments consist of the following:

	June 30	
	2013	2012
Donated land and buildings	\$ 3,452,039	\$ 5,456,598
Other real estate investments	1,014,199	799,451
Total other property investments	<u>\$ 4,466,238</u>	<u>\$ 6,256,049</u>

NOTE J--BENEFICIAL INTERESTS IN TRUSTS

Beneficial interests in trusts consist of the following:

	June 30	
	2013	2012
Perpetual trusts	\$ 9,205,585	\$ 7,811,820
Charitable remainder trusts	1,350,685	1,183,875
Total Beneficial Interests in Trusts	<u>\$ 10,556,270</u>	<u>\$ 8,995,695</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE J--BENEFICIAL INTERESTS IN TRUSTS--Continued

Perpetual trusts and related changes in fair value are classified as permanently restricted net investment gains (losses) in the statements of activities. Distributions from perpetual trusts are recognized as interest and dividend income in the statement of activities and are classified as either unrestricted or temporarily restricted in accordance with any donor restrictions, except for distributions received and fully expended in the same period which are classified as unrestricted. The Foundation's beneficial interest in remainder trusts and related changes in fair value are classified as temporarily restricted unless the donor restriction requires the gift to be held in perpetuity in which case it is classified as permanently restricted. Beneficial interests in remainder trusts, without donor imposed restrictions, are reclassified to unrestricted net assets upon termination of the trust. Discount rates on these charitable remainder trusts range from 6.4% to 9.45% in 2013 and 2012. Contribution revenue related to these agreements was \$78,174 in 2013 and \$0 in 2012.

NOTE K--TRANSACTIONS TO SUPPORT UNIVERSITY ACTIVITIES

The Foundation and the University have entered into a security agreement in conjunction with the University's issuance of its Oklahoma State University Athletic Facilities Revenue Bonds, Series 1998 (the "Bonds"). The Foundation has agreed to extend the security agreement issued in connection with the University's Athletic Facilities Revenue Bonds Series 1998 to the Athletic Facilities Revenue Bonds, Series 2003, in the amount of \$19,385,000 issued in connection with Phase I of the Football Stadium Renovation Project, and the Athletic Facilities Revenue Bonds, Series 2004 in the amount of \$22,635,000 issued in connection with Phase II of the Football Stadium Renovation Project. Certain contributions to the Foundation for athletic facilities have been pledged, along with other University revenues and dedicated use taxes, as security for payment of the Bonds. Requests by the University for support to service principal and interest on the Bonds are subject to the availability of sufficient donor contributions restricted for this purpose. Excess funds not needed for debt service may be utilized for other intercollegiate athletic programs as determined by the Foundation. The University has refunded all of the 1998 bonds and the 2003 bonds with General Revenue Bonds.

The Foundation entered into an agreement with the University to facilitate the sale of alcoholic beverages at the University-owned Atherton Hotel, which is operated by the University's School of Hotel and Restaurant Administration. The agreement utilizes a limited liability company named Ranchers' Dining, LLC ("Ranchers Dining"), and its subsidiary Cowboy Dining, LLC to accomplish these transactions. The Foundation is the sole member of Ranchers Dining. Ranchers Dining has entered into agreements with the University, and the Foundation believes that as a result of these agreements, the Foundation does not have a significant economic interest in Ranchers Dining. The Foundation also has no legal responsibility for the obligations of Ranchers Dining. Accordingly, Ranchers Dining is not consolidated with the Foundation for financial reporting purposes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE L--EMPLOYEE BENEFIT PLAN

The Foundation has a defined contribution benefit plan covering all full-time employees whose compensation meets eligibility requirements under the plan. The Foundation contributes between 5% and 11.5% of eligible employees' salaries based on length of service to the Foundation. The Foundation made contributions to the plan of approximately \$681,000 and \$599,000 during 2013 and 2012, respectively.

NOTE M--OTHER TRANSACTIONS WITH AFFILIATES

The Foundation has a contract with the University to coordinate and manage development programs for the benefit of the University. Revenue for services rendered under this contract was approximately \$2,169,000 and \$2,193,000, respectively, for the years ended June 30, 2013 and 2012, of which approximately \$1,011,000 and \$1,042,000 at June 30, 2013 and 2012, respectively, was still outstanding and is included in interest and other receivables in the consolidated statements of financial position.

In January 2012, an agency agreement between Cowboy Athletics and the Foundation was executed in which the Foundation would hold and safe keep assets in a custodial account to serve as collateral for a certain loan agreement between Cowboy Athletics and its lender. The agency fund assets and liabilities result from distributions from the Foundation to Cowboy Athletics recognized as program services Cowboy Athletics expense in the statement of activities and a simultaneous increase in the agency liability reflected as funds held on behalf of Cowboy Athletics in the statements of financial position. Distributions from the Foundation to the agency account were \$9,124,072 in 2013 and \$17,675,320 in 2012. Cowboy Athletics may make written request to the Foundation with written notice to the lender to transfer the assets to Cowboy Athletics. Requests for distributions from the agency account were \$712,349 in 2013 and \$0 in 2012. The Foundation held assets (included in cash and investments) and a corresponding liability of \$26,087,043 and \$17,675,320 at June 30, 2013 and 2012, respectively.

At June 30, 2011, the Foundation had a note receivable from Cowboy Athletics in the amount of \$21,000,000 which was repaid by Cowboy Athletics during 2012. The Foundation earned interest income of approximately \$135,000 in 2012 which is included in interest and dividend income in the statements of activities.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS--Continued

OKLAHOMA STATE UNIVERSITY FOUNDATION

June 30, 2013

NOTE M--OTHER TRANSACTIONS WITH AFFILIATES--Continued

In recognition that the Foundation's status as a separate not-for-profit corporation offers certain advantages both to donors and to the University with regard to the contribution, management, and disbursement of private funds, the Foundation and the Board of Regents of Oklahoma State University and the Agricultural and Mechanical Colleges adhere to a joint resolution. This agreement states that to the fullest extent permitted by law, all gifts and donations to the University be managed, invested, reinvested and distributed by and through the Foundation and that all private gifts for the benefit of the University are to be made to the Foundation, rather than to the University or Board of Regents. This agreement further recognizes the existence of the Foundation as the entity responsible for the coordination and management of a development program for non-athletic gifts and recognizes Cowboy Athletics as the entity responsible for the coordination and management of a development program for athletic gifts. The resolution provides that contributions received by the Foundation for the benefit of athletics may be transferred to Cowboy Athletics by donor direction or at the request of the Vice President for Athletic Programs and Director of Intercollegiate Athletics (VP for Athletic Programs). The agreement also states that upon transfer to Cowboy Athletics, the Foundation has no further authority or responsibility for the funds. At the direction of the VP for Athletic Programs, the Foundation provided funds totaling approximately \$25,566,000 and \$27,894,000 held for the benefit of the Athletic Department to Cowboy Athletics during 2013 and 2012, respectively. These distributions are recognized as Cowboy Athletics, Inc. program services expense in the consolidated statements of activities.

NOTE N--SUBSEQUENT EVENTS

Subsequent to June 30, 2013, the Foundation received additional distributions totaling approximately \$2,089,000 related to the Foundation's investment held in custody at MF Global, Inc. (see Note B).

Independent Auditor's Report on Supplementary Information

Board of Trustees
Oklahoma State University Foundation

We have audited the consolidated financial statements of Oklahoma State University Foundation as of and for the year ended June 30, 2013, and have issued our report thereon, which contains an unmodified opinion on those financial statements. See pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Cole & Reed P.C.

Oklahoma City, Oklahoma
October 25, 2013

SUPPLEMENTAL COMBINING SCHEDULE OF ACTIVITIES

INTERCOLLEGIATE ATHLETIC ACCOUNTS OF THE
OKLAHOMA STATE UNIVERSITY FOUNDATION

Year Ended June 30, 2013

	Football	Basketball		Other Sports		Athletic	Nonprogram	Total
		Men's	Women's	Men's	Women's	Facilities	Specific	
REVENUES								
Contributions								
Cash	\$ 5,851,342	\$ 3,761,698	\$ 187,930	\$ 1,070,875	\$ 312,909	\$ 9,375,796	\$ 2,326,887	\$ 22,887,437
Securities	10,082	6,080	-	1,000	-	25,374	1,258,348	1,300,884
Land, goods, services, and other	76,371	16,190	470	233,623	634,626	-	424,653	1,385,933
Promises to give	-	-	-	40,275	-	4,976,500	-	5,016,775
Interest and dividends	22,700	20,560	2,696	36,346	7,613	310,695	132,661	533,271
Net investment gains	177,434	160,729	21,057	276,087	59,750	2,393,389	890,550	3,978,996
Provision for uncollectible pledges	(6,024)	21,484	2,392	5,290	-	211,755	(58,169)	176,728
Other income	-	125	-	2,385	-	249,726	51,369	303,605
Reclassifications - donor directed	(6,875)	(1,080)	-	(56)	-	(691)	(3,121)	(11,823)
Net Intercollegiate Athletic transfers	(1,158,618)	41,076	3,560	4,125	354	1,555,971	12,264	458,732
TOTAL REVENUES	4,966,412	4,026,862	218,105	1,669,950	1,015,252	19,098,515	5,035,442	36,030,538
EXPENSES								
Program expenses:								
Budget support	1,000,000	1,167,000	-	45,000	15,000	3,000,000	11,000	5,238,000
Scholarship	-	750	2,782	-	-	-	10,000	13,532
General administration	208,945	146,150	30,076	152,569	34,119	637,941	919,703	2,129,503
Facilities, equipment and other purchases	-	213	-	5,154	6,997	712,349	42,286	766,999
Travel	9,575	25,512	5,037	16,490	5,979	-	101,679	164,272
Distribution of land, goods and services	76,371	16,190	470	8,622	634,626	-	424,653	1,160,932
Distributions to Cowboy Athletics, Inc.	4,045,626	4,366,097	-	731,069	199,550	16,223,375	-	25,565,717
Building and equipment maintenance	37,713	13,515	10,325	10,340	5,672	-	13,753	91,318
TOTAL EXPENSES	5,378,230	5,735,427	48,690	969,244	901,943	20,573,665	1,523,074	35,130,273
CHANGE IN NET ASSETS	(411,818)	(1,708,565)	169,415	700,706	113,309	(1,475,150)	3,512,368	900,265
NET ASSETS AT BEGINNING OF YEAR	3,753,865	3,900,913	695,490	4,766,457	1,014,200	50,022,288	21,783,088	85,936,301
NET ASSETS AT END OF YEAR	<u>\$ 3,342,047</u>	<u>\$ 2,192,348</u>	<u>\$ 864,905</u>	<u>\$ 5,467,163</u>	<u>\$ 1,127,509</u>	<u>\$ 48,547,138</u>	<u>\$ 25,295,456</u>	<u>\$ 86,836,566</u>

**COMPONENT UNIT
COWBOY ATHLETICS, INC.**

Consolidated financial statements and report of
independent certified public accountants

Cowboy Athletics, Inc.

December 31, 2012 and 2011

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Cowboy Athletics, Inc.

Grant Thornton LLP
211 N Robinson, Suite 1200
Oklahoma City, OK 73102-7148
T 405.218.2800
F 405.218.2801
www.GrantThornton.com

Report on the financial statements

We have audited the accompanying consolidated financial statements of Cowboy Athletics, Inc. and its subsidiaries (collectively, the “Company”) as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, which collectively comprise the Company’s basic financial statements as listed in the table of contents.

Management’s responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the respective financial position of Cowboy Athletics, Inc. as of December 31, 2012 and 2011, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A.4 to the financial statements, the Company adopted new accounting guidance in 2012 related to the accounting for interest costs. Our opinion is not modified with respect to this matter.

Other matters**Required supplementary information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated August 6, 2013 on our consideration of the Company's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control over financial reporting and compliance.

Grant Thornton LLP

Oklahoma City, Oklahoma

August 6, 2013

Cowboy Athletics, Inc.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following Management Discussion and Analysis (MD&A) of the activities and financial performance of Cowboy Athletics, Inc. (the "Company") provides an introduction to the consolidated financial statements as of and for the years ended December 31, 2012 and 2011.

The Company (formerly OSU Cowboy Golf, Inc.) began operations in September 2003, and is a non-profit organization under §501(c) (3) of the Internal Revenue Code. The Company is considered a component unit of Oklahoma State University.

Financial Highlights

At December 31, 2012, 2011 and 2010, the Company's net position was:

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Assets	\$ <u>121,179,000</u>	\$ <u>85,567,000</u>	\$ <u>82,540,000</u>
Liabilities	\$ <u>108,796,000</u>	\$ <u>102,037,000</u>	\$ <u>97,580,000</u>
Net position			
Invested in capital assets	\$ 13,997,000	\$ 14,297,000	\$ 14,666,000
Restricted			
Expendable for OSU Athletics	30,617,000	23,883,000	2,280,000
Non-expendable	2,562,000	2,562,000	2,562,000
Unrestricted	<u>(34,793,000)</u>	<u>(57,212,000)</u>	<u>(34,548,000)</u>
Total net position	\$ <u>12,383,000</u>	\$ <u>(16,470,000)</u>	\$ <u>(15,040,000)</u>

For the year ended December 31, 2012, the Company's operating revenues were \$44,493,000, compared to positive revenues of \$9,875,000 and \$4,140,000 in 2011 and 2010, respectively. For the year ended December 31, 2012, the Company experienced an increase in net position of \$27,640,000, compared to a decrease in net position of \$1,430,000 and \$37,891,000 in 2011 and 2010, respectively.

Using this Annual Report

The annual report consists of three basic financial statements: the statements of net position; the statements of revenues, expenses, and changes in net position; and the statements of cash flows.

The statements of net position and the statements of revenues, expenses, and changes in net position report information on the Company as a whole and on its activities. When revenues and other support exceed expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position.

These two statements report the Company's net position and changes in them. The Company's net position - the difference between assets and liabilities - are one way to measure the Company's financial health, or financial position. Over time, increases or decreases in the Company's net position are an indicator of whether its financial health is improving or deteriorating. Numerous other nonfinancial factors, such as the quality of recreational services provided, the preservation of natural resources, and the condition and safety of the facilities are important in assessing the overall financial condition of the Company.

Cowboy Athletics, Inc.

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

Using this Annual Report - Continued

These statements include assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector institutions. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The third statement, the statements of cash flows, presents detailed information about the cash activity of the Company during the year. The statements are divided into five parts (when applicable). The first part presents operating cash flows and shows the net cash provided by the operating activities of the Company. The second section reflects cash flows from capital and related financing activities. The third section reflects cash flows from investing activities. The fourth section reconciles the net cash provided by operating activities to the operating income or loss reflected on the statements of revenues, expenses, and changes in net position. The statements provide information regarding the entity's ability to generate future net cash flows, its ability to meet its obligations as they come due and its needs for external funding.

Condensed Statements of Net Position

The following summarizes the Company's statements of net position at December 31, 2012, 2011 and 2010:

	2012	2011	2010
ASSETS			
Current assets	\$ 72,035,000	\$ 44,999,000	\$ 47,013,000
Noncurrent assets	49,144,000	40,568,000	35,527,000
Total assets	\$ 121,179,000	\$ 85,567,000	\$ 82,540,000
LIABILITIES			
Current liabilities	\$ 68,214,000	\$ 69,437,000	\$ 40,546,000
Noncurrent liabilities	40,582,000	32,600,000	57,034,000
Total liabilities	\$ 108,796,000	\$ 102,037,000	\$ 97,580,000
NET POSITION			
Invested in capital assets, net	\$ 13,997,000	\$ 14,297,000	\$ 14,666,000
Restricted			
Expendable for OSU Athletics	30,617,000	23,883,000	2,280,000
Non-expendable	2,562,000	2,562,000	2,562,000
Unrestricted	(34,793,000)	(57,212,000)	(34,548,000)
Total net position	\$ 12,383,000	\$ (16,470,000)	\$ (15,040,000)

At December 31, 2012, 2011 and 2010, current assets consisted primarily of cash and cash equivalents, short-term investments and receivables. Noncurrent assets consisted of long-term investments and capital assets, net of accumulated depreciation.

Cowboy Athletics, Inc.

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

Condensed Statements of Revenues, Expenses and Changes in Net Assets

The following summarizes the Company's statements of revenues, expenses, and changes in net position for the years ended December 31, 2012, 2011 and 2010:

	2012		2011		2010	
OPERATING REVENUES						
Contributions	\$ 31,630,000	71.1%	\$ 7,489,000	75.8%	\$ 2,856,000	69.0%
Food and beverage	2,467,000	5.5%	2,341,000	23.7%	1,970,000	47.6%
Golf course operations	1,717,000	3.9%	1,657,000	16.8%	1,593,000	38.5%
Other revenue	11,309,000	25.4%	175,000	1.8%	176,000	4.2%
Investment income	<u>(2,630,000)</u>	<u>(5.9)%</u>	<u>(1,787,000)</u>	<u>(18.1)%</u>	<u>(2,455,000)</u>	<u>(59.3)%</u>
Total operating revenues	44,493,000	100.0%	9,875,000	100.0%	4,140,000	100.0%
OPERATING EXPENSES						
Salaries and benefits	1,744,000	25.6%	1,633,000	24.9%	1,688,000	25.1%
Life insurance expense	433,000	6.4%	999,000	15.2%	1,113,000	16.5%
OSU budgetary contribution	75,000	1.1%	103,000	1.6%	322,000	4.8%
Depreciation	621,000	9.1%	621,000	9.4%	633,000	9.4%
Other operating expenses	<u>3,937,000</u>	<u>57.8%</u>	<u>3,207,000</u>	<u>48.9%</u>	<u>2,972,000</u>	<u>44.2%</u>
Total operating expenses	<u>6,810,000</u>	<u>100.0%</u>	<u>6,563,000</u>	<u>100.0%</u>	<u>6,728,000</u>	<u>100.0%</u>
Operating income (loss)	37,683,000		3,312,000		(2,588,000)	
NONOPERATING EXPENSES						
Interest expense	3,842,000		4,742,000		4,148,000	
Other capital contributions to OSU	<u>6,201,000</u>		<u>-</u>		<u>31,155,000</u>	
Total nonoperating expenses	<u>10,043,000</u>		<u>4,742,000</u>		<u>35,303,000</u>	
Change in net position	27,640,000		(1,430,000)		(37,891,000)	
Net position at beginning of year	(16,470,000)		(15,040,000)		22,851,000	
Cumulative effect of change in accounting principle.	<u>1,213,000</u>		<u>-</u>		<u>-</u>	
Net position at end of year	<u>\$ 12,383,000</u>		<u>\$ (16,470,000)</u>		<u>\$ (15,040,000)</u>	

Operating revenues administered by the Company for the current period are listed with their respective percentages (as a percentage of total operating revenues).

Operating expenses incurred by the Company for the current period are listed with their respective percentages (as a percentage of total operating expenses).

Nonoperating expenses are primarily comprised of interest expense and capital contributions to OSU.

Cowboy Athletics, Inc.

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

Condensed Statements of Cash Flows

The primary purpose of the statements of cash flows is to provide information about the cash receipts and disbursements of an entity during a period. This statement also aids in the assessment of an entity's ability to generate future cash flows, ability to meet obligations as they come due, and needs for external financing. The following summarizes the Company's cash flows for the years ended December 31, 2012, 2011 and 2010:

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Cash provided by (used in)			
Operating activities	\$ 13,794,000	\$ 6,466,000	\$ (846,000)
Capital financing activities	(14,687,000)	(6,857,000)	(375,000)
Investing activities	<u>7,000</u>	<u>12,000</u>	<u>28,000</u>
Net change in cash	<u>(886,000)</u>	<u>(379,000)</u>	<u>(1,193,000)</u>
Cash at beginning of year	<u>3,873,000</u>	<u>4,252,000</u>	<u>5,445,000</u>
Cash at end of year	<u>\$ 2,987,000</u>	<u>\$ 3,873,000</u>	<u>\$ 4,252,000</u>

Capital Assets and Debt Administration

Capital assets at December 31, 2012, 2011 and 2010

At December 31, 2012, 2011 and 2010, the Company had \$46,582,000, \$37,575,000 and \$31,538,000, respectively, invested in capital assets, net of accumulated depreciation of \$6,498,000, \$5,881,000 and \$5,260,000, respectively. Depreciation charges totaled \$621,000, \$621,000, and \$633,000 for the years ended December 31, 2012, 2011 and 2010, respectively.

More detailed information about the Company's capital assets is presented in Note D to the financial statements.

Outstanding debt at December 31, 2012, 2011 and 2010

At December 31, 2012, 2011 and 2010, the Company had \$96,421,000, \$92,712,000 and \$89,089,000, respectively, in debt outstanding, of which \$60,888,000, \$60,112,000 and \$37,055,000, respectively, was considered current and \$35,533,000, \$32,600,000 and \$52,034,000, respectively, was considered noncurrent. More detailed information about the Company's outstanding debt is presented in Note E of the financial statements.

Cowboy Athletics, Inc.

CONSOLIDATED STATEMENTS OF NET POSITION

December 31,

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,987,000	\$ 3,873,000
Investments	36,046,000	38,714,000
Restricted investments	1,443,000	1,759,000
Derivative instrument	445,000	98,000
Receivables, net	212,000	284,000
Contribution receivable	19,434,000	-
Life insurance receivable	11,248,000	-
Inventories	159,000	134,000
Prepaid and other	61,000	137,000
Total current assets	<u>72,035,000</u>	44,999,000
NONCURRENT ASSETS		
Restricted investments	2,562,000	2,562,000
Cash surrender value of cancelled life insurance policies	-	431,000
Capital assets		
Capital assets being depreciated, net	9,660,000	10,026,000
Capital assets not being depreciated	36,922,000	27,549,000
	<u>46,582,000</u>	<u>37,575,000</u>
Total noncurrent assets	<u>49,144,000</u>	40,568,000
Total assets	<u>\$ 121,179,000</u>	<u>\$ 85,567,000</u>

The accompanying notes are an integral part of these statements.

Cowboy Athletics, Inc.

CONSOLIDATED STATEMENTS OF NET POSITION - CONTINUED

December 31,

LIABILITIES	<u>2012</u>	<u>2011</u>
CURRENT LIABILITIES		
Accounts payable	\$ 2,392,000	\$ 1,065,000
Accrued expenses	4,016,000	2,892,000
Retainage payable	629,000	132,000
Other current liabilities	18,000	17,000
Unearned revenues	271,000	219,000
Contribution payable to related party	-	5,000,000
Current portion of long-term debt	<u>60,888,000</u>	<u>60,112,000</u>
Total current liabilities	68,214,000	69,437,000
NONCURRENT LIABILITIES		
Contribution payable to related party	5,000,000	-
Long-term debt, net of current portion	35,533,000	32,600,000
Other long-term liabilities	<u>49,000</u>	<u>-</u>
Total noncurrent liabilities	<u>40,582,000</u>	<u>32,600,000</u>
Total liabilities	<u>108,796,000</u>	<u>102,037,000</u>
NET POSITION		
Invested in capital assets, net of related debt	13,997,000	14,297,000
Restricted		
Expendable for OSU Athletics	30,617,000	23,883,000
Non-expendable	2,562,000	2,562,000
Unrestricted net position	<u>(34,793,000)</u>	<u>(57,212,000)</u>
Total net position	<u>\$ 12,383,000</u>	<u>\$ (16,470,000)</u>

The accompanying notes are an integral part of these statements.

Cowboy Athletics, Inc.

CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Year ended December 31,

	2012	2011
OPERATING REVENUES		
Contributions	\$ 31,630,000	\$ 7,489,000
Food and beverage	2,467,000	2,341,000
Golf course rounds	485,000	345,000
Golf course pro shop	414,000	466,000
Golf course lodge	149,000	129,000
Golf course membership	668,000	707,000
Golf instruction	1,000	10,000
Life insurance proceeds	11,248,000	-
Other revenue	61,000	175,000
Interest and dividends	7,000	12,000
Realized and unrealized losses	(2,637,000)	(1,799,000)
Total operating revenues	44,493,000	9,875,000
OPERATING EXPENSES		
Food and beverage cost of goods sold	1,689,000	1,319,000
Golf course proshop cost of goods sold	232,000	267,000
Life insurance expense	433,000	999,000
Contributions to OSU for budget support	75,000	103,000
Salaries	1,744,000	1,633,000
Depreciation	621,000	621,000
Professional fees	532,000	79,000
Supplies	227,000	160,000
Insurance	203,000	204,000
Repairs and maintenance	229,000	242,000
Payroll and property taxes	139,000	152,000
Equipment rental	113,000	114,000
Utilities	193,000	188,000
Laundry service	42,000	51,000
Credit card processing fees	49,000	49,000
Fuel	23,000	25,000
Other operating expenses	266,000	357,000
Total operating expenses	6,810,000	6,563,000
Net operating income	37,683,000	3,312,000
NONOPERATING EXPENSES		
Interest expense	3,842,000	4,742,000
Capital contributions to OSU	6,201,000	-
Nonoperating expenses	10,043,000	4,742,000
CHANGE IN NET POSITION	27,640,000	(1,430,000)
NET POSITION AT BEGINNING OF PERIOD	(16,470,000)	(15,040,000)
Cumulative effect of change in accounting principle	1,213,000	-
NET POSITION AT END OF PERIOD	\$ 12,383,000	\$ (16,470,000)

The accompanying notes are an integral part of these statements.

Cowboy Athletics, Inc.

CONSOLIDATED STATEMENTS OF CASH FLOWS

Year ended December 31,

	2012	2011
Cash flows from operating activities		
Cash contributions received from the OSU Foundation and others	\$ 12,196,000	\$ 7,412,000
Cash received from members and customers	4,370,000	4,054,000
Cash paid to suppliers and employees	(2,772,000)	(5,000,000)
Net cash provided by operating activities	13,794,000	6,466,000
Cash flows from investing activities		
Cash received from investment income	7,000	12,000
Net cash provided by investing activities	7,000	12,000
Cash flows from capital and related financing activities		
Payment for acquisition of capital assets	(14,547,000)	(6,658,000)
Interest paid on debt	(3,842,000)	(3,822,000)
Acquisition of debt	62,573,000	14,522,000
Repayment of debt and capital lease	(58,871,000)	(10,899,000)
Net cash used in capital and related financing activities	(14,687,000)	(6,857,000)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(886,000)	(379,000)
Cash and cash equivalents at beginning of year	3,873,000	4,252,000
Cash and cash equivalents at end of year	\$ 2,987,000	\$ 3,873,000
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 37,683,000	\$ 3,312,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	621,000	621,000
Realized and unrealized losses on investments	2,637,000	1,799,000
Interest and dividends received	(7,000)	(12,000)
Noncash contribution	(19,434,000)	-
Investment contribution	-	(77,000)
Loss on disposition of capital assets	1,000	-
Changes in assets and liabilities:		
Receivables, net and life insurance receivable	(11,176,000)	(71,000)
Inventory	(25,000)	(8,000)
Prepaid and other assets	76,000	(8,000)
Cash surrender value of cancelled life insurance policies	431,000	996,000
Accounts payable, accrued expenses, retainage payable and other current liabilities	2,935,000	(38,000)
Unearned revenues	52,000	(48,000)
Net cash provided by operating activities	\$ 13,794,000	\$ 6,466,000

The accompanying notes are an integral part of these statements.

Cowboy Athletics, Inc.

CONSOLIDATED STATEMENTS OF CASH FLOWS - CONTINUED

Year ended December 31,

	<u>2012</u>	<u>2011</u>
NONCASH INVESTING, NONCAPITAL FINANCING, AND CAPITAL AND RELATED FINANCING TRANSACTIONS		
Fixed assets acquired by incurring capital lease obligations	\$ <u>70,000</u>	\$ <u>-</u>
Fixed assets contributed to Oklahoma State University	\$ <u>(6,201,000)</u>	\$ <u>-</u>
Cumulative effect of change in accounting principle	\$ <u>1,213,000</u>	\$ <u>-</u>

The accompanying notes are an integral part of these statements.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2012 and 2011

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Nature of Operations

Cowboy Athletics, Inc. is a not-for-profit Oklahoma Company organized to support the Oklahoma State University (the "University") athletic organizations and other educational programs associated with the University. The Company changed its name from OSU Cowboy Golf, Inc. effective May 9, 2006 and is the sole member or shareholder of the following wholly owned subsidiaries: OSU Cowboy Golf, L.L.C., OSU Cowboy Dining, L.L.C., Cowboy Athletic Facilities, L.L.C., and Oklahoma State University Foundation Holding Company, Inc. Cowboy Athletics, Inc. is governed by a Board of Directors, and is a component unit of the University.

OSU Cowboy Golf, L.L.C. ("Golf") is a not-for-profit Oklahoma limited liability company organized to operate a golf course ("Karsten Creek") and related facilities in Stillwater, Oklahoma. The golf course is primarily utilized as a teaching and practice facility by the University's men's and women's golf teams. Use of the course is also open to golf course members and others based on established membership and usage fee schedules. Golf Spirit, Inc. is a not-for-profit Oklahoma Company organized for the benefit of OSU Cowboy Golf, L.L.C.

OSU Cowboy Dining, L.L.C. ("Dining") is a not-for-profit Oklahoma limited liability company which is organized to provide dining services for the University's athletic department and other events as approved by management. Cowboy Spirit, Inc. is a not-for-profit Oklahoma Company organized for the benefit of OSU Cowboy Dining, L.L.C.

Cowboy Athletic Facilities, L.L.C. ("Facilities") is a not-for-profit Oklahoma limited liability company organized to conduct construction activities for the benefit of the University.

Oklahoma State University Foundation Holding Company, Inc. ("OSUF Holding Company") is a for-profit Oklahoma company organized to provide financial oversight of its wholly owned subsidiary, Cowboy Land Development, Inc. ("Land"). Land is a company organized to acquire, develop and sell real estate surrounding Karsten Creek. OSUF Holding Company and Land do not have any assets or activity at December 31, 2012 and 2011 and the years then ended.

Cowboy Athletics, Inc., and its subsidiaries are hereafter collectively referred to as the "Company".

2. Reporting Entity

The financial reporting entity, as defined by Governmental Accounting Standards Board ("GASB") Statement No. 14, *The Financial Reporting Entity*, includes the consolidated accounts of the Company. The Company has no component units. The Company is a component unit of the University, and its financial statements are discretely presented in the financial statements of the University.

3. Basis of Accounting

For financial reporting purposes, the Company is considered a special purpose government engaged only in business-type activities. Accordingly, the Company's consolidated financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant internal activity has been eliminated.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Basis of Accounting - continued

Although the Company is legally a 501(c)(3) not-for-profit organization, the Company follows pronouncements issued by the GASB, because it is considered a component unit of the University and its activities and operations are closely integrated with the intercollegiate athletic organizations of the University. The Company has the option to apply all Financial Accounting Standards Board ("FASB") pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The Company has elected to not apply FASB pronouncements issued after the applicable date.

4. Change in Accounting Principle

For the year ended December 31, 2012, the Company adopted the provisions of GASB Statement No. 62 "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*" (GASB 62). GASB 62 incorporates certain accounting and financial reporting guidance that is included in pronouncements of the Financial Accounting Standards Board Statements and Interpretations and Accounting Principles Board opinions issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements for all state and local governments. Retroactive application of GASB 62 resulted in an approximate \$1,213,000 cumulative effect for the capitalization of interest as it relates to the construction of capital assets. This change is presented on the 2012 Consolidated Statement of Revenues, Expenses and Change in Net Position.

The following is the pro forma effects of retroactive application of the adoption of GASB 62 on the 2011 financial statements:

Pro forma effect of change in accounting principle	
Change in net position as originally reported	\$ (1,430,000)
Pro forma effect of adoption of GASB 62	<u>336,000</u>
Pro forma change in net position	\$ <u>(1,094,000)</u>
Net position at beginning of period, as originally reported	\$(15,040,000)
Pro forma effect of adoption of GASB 62	<u>877,000</u>
Pro forma net position at beginning of period	\$ <u>(14,163,000)</u>
Net position at end of period, as originally reported	\$(16,470,000)
Pro forma effect of adoption of GASB 62	<u>1,213,000</u>
Pro forma net position at end of period	\$ <u>(15,257,000)</u>

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosed contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from estimates.

6. Revenue Recognition

The Company's revenues consist primarily of contributions from the private sector, including individuals and Companies, green fees, pro shop sales, food and beverage sales, and membership fees. Under the terms of an agreement between the University, OSU Foundation ("Foundation") and the Company, all charitable gifts made for use by the University's Department of Intercollegiate Athletics will continue to be received, processed and administered by the Foundation. Upon the written direction of the Vice President for Athletic Programs and Director of Intercollegiate Athletics, such contributions may be transferred to the Company at which time the Company recognizes contribution revenue. Other contributions are recorded when received or when a donor has announced an intention to give, and the Company believes that collection is probable. Green fees are recognized when earned. Food, beverage, and pro shop sales are recorded when a sale is made - essentially on the cash basis. Membership fees are assessed on a calendar year basis, are non-refundable and are recognized in the year for which they apply. Membership fees received prior to the year for which they apply are recorded as unearned revenues in the consolidated statements of net position.

7. Tax Status

The Company, as a non-profit organization, is excluded from federal income taxes under Section 501(a) of the Internal Revenue Code.

8. Cash and Cash Equivalents

The Company considers all demand deposit accounts to be cash or cash equivalents. Investments with original maturities of 90 days or less are also considered to be cash equivalents; however, other similar investments which are maintained in investment accounts are considered investments.

9. Investments

Through an investment manager that is also on the board of directors, the Company primarily invests in limited partnerships to promote growth of the Company's investments. Investments in the limited partnerships are reported at fair value in the consolidated statements of net position. Changes in the fair value of these investments are reported as investment income in the consolidated statements of revenues, expenses, and changes in net position. The Company also maintains investments in equity securities, which are recorded at fair value. Investments are classified as current or noncurrent based on the expected purpose for which they will be used. Investments that are externally restricted to make debt service payments or to purchase or construct capital assets are classified as noncurrent assets in the statements of net assets. See further discussion of these investments at Note B.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

10. Derivative Instruments

The Company invests in investment derivative instruments, primarily commodity futures contracts, which are recorded at fair market value based on quoted market prices in the consolidated statements of net position. Changes in fair value of these instruments are reported as investment income in the consolidated statements of revenues, expenses, and changes in net position.

11. Inventories

Inventories are stated at the lower of cost (first in, first out method) or market (net realizable sales value).

12. Capital Assets, Net

Capital assets are recorded at cost at the date of acquisition, or fair market value at the contribution date if donated. The Company's capitalization policy includes all items with a unit cost of \$750 or more, and an estimated useful life of greater than one year. Renovations to building, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

Costs incurred during construction of long-lived assets are recorded as construction in process and are not depreciated until placed in service. With the implementation of GASB 62, the Company allocates and capitalizes interest for other constructed assets by applying the cost of borrowing rate to qualifying assets. The Company capitalized approximately \$642,000 to construction work in progress for 2012. The cumulative effect of the retroactive application of GASB 62 resulted in an increase of approximately \$1,213,000 of capitalized interest. In 2012 and 2011, total interest incurred was \$4,500,000 and \$4,767,000. In 2012, \$285,000 of capitalized interest was contributed to the University with completed capital contributions while no such transfers occurred in 2011.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 5-40 years for buildings and improvements and 3-10 years for furniture, fixtures, and equipment.

13. Cash Surrender Value of Cancelled Life Insurance Policies

Based upon the representations made by certain life insurance agents generally regarding a charitable endowment program funded with life insurance, the Company purchased universal life insurance policies in 2007 from a life insurance company on twenty-seven participating donors naming the Company as the beneficiary of the insurance policies which had initial death benefits of \$10,000,000 per policy. The insurance company issued individual contracts for each insured when the policies were purchased. Thereafter the Company timely elected to cancel the subject life insurance contracts pursuant to the terms of such contracts but the insurance company refused such cancellations and has instead continued to provide the Company with annual statements of values for these cancelled life insurance contracts. During 2010, the Company initiated litigation with the provider of these policies and certain of its agents seeking equitable and monetary relief, including having these policies voided and premiums refunded. The insurer has sued the Company and one of its board members regarding such cancellations also seeking equitable and monetary relief. No additional premiums were paid during 2011 or 2010. During March 2012, a judge dismissed the case, but the Company appealed that decision, and in April 2013, the appeal was dismissed. Given the pendency of this litigation at December 31, 2011 and the insurance company's continued refusal to cancel the life insurance contracts, the

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

13. Cash Surrender Value of Cancelled Life Insurance Policies - Continued

cash surrender values of these policies as of December 31, 2011 was reported as provided by the policy provider as is consistent with the treatment in prior periods. Cash surrender values of the life insurance policies represents the value of funds ostensibly available to the Company if the policies had not been cancelled previously. Under such circumstances and according to the life insurance company, such values at December 31, 2012 and 2011 were \$0 and \$431,000, respectively. The cash surrender value reported by the life insurer at December 31, 2011 is attributable to one policy. As a result of the dismissal of the case in 2013, the Company recorded a receivable for the life insurance proceeds of a covered donor who passed away in December 2012 for approximately \$11,200,000. The receivable was collected in May 2013.

14. Net Assets

The Company's net position is classified as follows:

Invested in capital assets, net of related debt: This represents the Company's total investment in capital assets, net of outstanding debt obligations related to those capital assets. Construction in progress which is to be contributed to the University upon completion based on donors' restrictions is included in restricted net position - expendable.

Restricted net position - expendable: Restricted expendable net position include resources in which the Company is legally or contractually obligated to spend resources in accordance with restrictions imposed by donors.

Restricted net position - non-expendable: Restricted non-expendable net position include resources in which the Company is legally or contractually obligated to maintain in perpetuity. Generally, the donors of these assets permit the Company to use all or part of the income earned on any related investments for general or specific purposes.

Unrestricted net position: Unrestricted net position represents resources that may be used at the discretion of the governing board to meet current expenses for any purpose.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the Company's policy is to use prudent decision processes to determine which resources will be applied based on availability of funding, donor intent, and returns available from idle funds.

15. Classification of Revenues

The Company has classified its revenues as either operating or nonoperating revenues. Operating revenues include transactions that constitute the Company's principal ongoing operations, such as contributions to support University athletics, investment income, membership fees, and green fees. Nonoperating revenues consist of other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. At December 31, 2012 and 2011, the Company had no nonoperating revenues.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

16. Risk Management

The Company manages its exposure to various risks of loss through the purchase of commercial insurance coverage, including commercial property, comprehensive general liability, environmental impairment liability, automobile liability, workers' compensation, employer's liability and liquor liability.

17. New Pronouncements

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged.

In March 2012, GASB issued Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged.

NOTE B - DEPOSITS AND INVESTMENTS

1. Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Company's deposits may not be returned to it. The Company has cash and cash equivalents on deposit in financial institutions of \$1,924,000 and \$2,669,000 at December 31, 2012 and 2011, respectively, that are fully insured by the Federal Depository Insurance Company ("FDIC").

At December 31, 2012 and 2011, the Company has cash and cash equivalents on deposit with a financial institution of \$1,062,000 and \$1,202,000, respectively, which are in excess of FDIC limits. The financial institution has collateralized the deposits with a pool of securities held in the financial institution's name.

At December 31, 2012 and 2011, the Company had the following investments:

	<u>2012</u>	<u>2011</u>
Energy equity fund limited partnerships	\$ 21,261,000	\$ 24,436,000
Energy fund limited partnerships	5,538,000	4,991,000
Equity securities	3,227,000	4,157,000
Money market fund	<u>10,025,000</u>	<u>9,451,000</u>
	<u>\$ 40,051,000</u>	<u>\$ 43,035,000</u>

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE B - DEPOSITS AND INVESTMENTS - CONTINUED

2. Interest Rate Risk

The Company does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At December 31, 2012 and 2011, the Company is not invested in any instruments with stated maturities.

3. Credit Risk

The Company's investments are primarily managed by BP Capital, owned by one of the Board members. In accordance with the Company's conflict of interest policy, BP Capital does not charge the Company a management fee for its investment advisory services. The Company's investments are not restricted to an investment asset allocation policy.

Investments in money market funds and publicly traded equity securities are recorded at fair value, as determined by quoted market prices.

The investments in the limited partnerships are recorded at the Company's initial investment in the partnerships, adjusted for a portion of the partnerships' investment performance allocated to the Company, as reported by the investment manager. Investments held in these partnerships are not evidenced by securities that exist in physical or book entry form. The objective of the energy equity fund limited partnerships is to achieve capital appreciation through investments in securities of, or related to companies engaged in the energy, energy dependent, and natural resources industries and energy-related commodities.

The objective of the energy fund limited partnership is to engage in speculative trading of energy and energy-related commodities, futures contracts, swaps, options on futures contracts and physical commodities, spot (cash) commodities, and any rights pertaining thereto and interests therein approved by the Commodities Futures Trading Commission ("CFTC") for investment in customer funds.

The Company's lack of diversification in investments significantly increases the risk that, in the event of a prolonged downturn in the energy equities or commodity markets, the Company's investments and their return on investments could be significantly affected. These limited partnerships have received an unqualified report from their independent auditors for the years ended December 31, 2012 and 2011.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE C - DERIVATIVE INSTRUMENTS

The Company has entered into various commodity futures contracts which are considered investment derivative instruments. Following is a summary of the open commodity futures contracts at December 31, 2012.

Description	Number of Open Contracts	Average Purchase Price Per Unit	Fair Market Value Per Unit at December 31, 2012	Change in Fair Value during 2012	Fair Market Value at December 31, 2012
January 2015 NYM Nat Gas	1	\$ 6.09	\$ 4.41	\$ (3,000)	\$ (17,000)
February 2015 NYM Nat Gas	1	6.07	4.38	(3,000)	(17,000)
March 2015 NYM Nat Gas	1	5.99	4.30	(3,000)	(17,000)
April 2015 NYM Nat Gas	1	5.74	4.07	(4,000)	(17,000)
May 2015 NYM Nat Gas	1	5.75	4.08	(4,000)	(17,000)
June 2015 NYM Nat Gas	1	5.80	4.10	(4,000)	(17,000)
July 2015 NYM Nat Gas	1	5.82	4.14	(4,000)	(17,000)
August 2015 NYM Nat Gas	1	5.86	4.15	(4,000)	(17,000)
September 2015 NYM Nat Gas	1	5.87	4.16	(4,000)	(17,000)
October 2015 NYM Nat Gas	1	5.94	4.19	(4,000)	(17,000)
November 2015 NYM Nat Gas	1	6.07	4.28	(4,000)	(18,000)
December 2015 NYM Nat Gas	1	6.28	4.48	(4,000)	(18,000)
February 2013 IPE BRENT Crude	80	106.47	111.11	371,000	371,000
February 2013 IPE BRENT Crude	40	107.88	111.11	129,000	129,000
February 2013 IPE BRENT Crude	40	107.34	111.11	151,000	151,000
Total				\$ 606,000	\$ 445,000

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE C - DERIVATIVE INSTRUMENTS - CONTINUED

Following is a summary of the open commodity futures contracts at December 31, 2011.

Description	Number of Open Contracts	Average Purchase Price Per Unit	Fair Market Value Per Unit at December 31, 2011	Change in Fair Value during 2011	Fair Market Value at December 31, 2011
February 2012 NY Lt Crude	94	\$ 100.08	\$ 98.83	\$ 118,000	\$ 118,000
January 2015 NYM Nat Gas	1	6.09	4.73	(14,000)	(14,000)
February 2015 NYM Nat Gas	1	6.07	4.71	(14,000)	(14,000)
March 2015 NYM Nat Gas	1	5.99	4.62	(14,000)	(14,000)
April 2015 NYM Nat Gas	1	5.74	4.44	(13,000)	(13,000)
May 2015 NYM Nat Gas	1	5.75	4.45	(13,000)	(13,000)
June 2015 NYM Nat Gas	1	5.80	4.48	(13,000)	(13,000)
July 2015 NYM Nat Gas	1	5.82	4.52	(13,000)	(13,000)
August 2015 NYM Nat Gas	1	5.86	4.54	(13,000)	(13,000)
September 2015 NYM Nat Gas	1	5.87	4.54	(13,000)	(13,000)
October 2015 NYM Nat Gas	1	5.94	4.58	(14,000)	(14,000)
November 2015 NYM Nat Gas	1	6.07	4.67	(14,000)	(14,000)
December 2015 NYM Nat Gas	1	6.28	4.88	(14,000)	(14,000)
February 2012 IPE BRENT Crude	98	108.36	107.38	96,000	96,000
March 2012 IPE BRENT Crude	80	107.00	106.87	(10,000)	(10,000)
March 2012 ICE WTI LSCRD	80	99.70	99.00	56,000	56,000
Total				\$ 98,000	\$ 98,000

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE C - DERIVATIVE INSTRUMENTS - CONTINUED

Investment income, including unrealized gains and losses, related to investment derivative instruments totaled \$922,000 and \$536,000 for the years ended December 31, 2012 and 2011, respectively.

1. Credit Risk

The Company's derivative instruments are managed by one of the Board members through an account with Rosenthal Collins Group LLC, a regulated Futures Commission Merchant. In accordance with the Company's conflict of interest policy, the Company is not charged a management fee for the investment advisory services received. The Company's investments are not restricted to an investment asset allocation policy. The Company's investment in commodity futures contracts is speculative and changes in the fair market value of such investments may fluctuate significantly, and may do so in the near term.

NOTE D - CAPITAL ASSETS, NET

Capital asset activity for the year ended December 31, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-depreciable assets:					
Land	\$ 1,895,000	\$ -	\$ -	\$ -	\$ 1,895,000
Non-depreciable golf course equipment	2,442,000	-	-	-	2,442,000
Construction in process - projects to be transferred to the University	23,202,000	15,574,000	(6,201,000)	-	32,575,000
Construction in process - ongoing operations	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total non-depreciable assets	<u>27,549,000</u>	<u>15,574,000</u>	<u>(6,201,000)</u>	<u>-</u>	<u>36,922,000</u>
Capital assets being depreciated:					
Buildings	9,417,000	15,000	-	-	9,432,000
Depreciable golf course improvements	3,619,000	97,000	-	-	3,716,000
Furniture and equipment	966,000	53,000	(5,000)	-	1,014,000
Golf course equipment	<u>1,905,000</u>	<u>91,000</u>	<u>-</u>	<u>-</u>	<u>1,996,000</u>
Total capital assets being depreciated	15,907,000	256,000	(5,000)	-	16,158,000
Less accumulated depreciation:					
Buildings	1,604,000	270,000	-	-	1,874,000
Depreciable golf course improvements	2,122,000	146,000	-	-	2,268,000
Furniture and equipment	640,000	81,000	(4,000)	-	717,000
Golf course equipment	<u>1,515,000</u>	<u>124,000</u>	<u>-</u>	<u>-</u>	<u>1,639,000</u>
Total accumulated depreciation	<u>5,881,000</u>	<u>621,000</u>	<u>(4,000)</u>	<u>-</u>	<u>6,498,000</u>
Net depreciable assets	<u>10,026,000</u>	<u>(365,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>9,660,000</u>
Capital assets, net	<u>\$ 37,575,000</u>	<u>\$ 15,209,000</u>	<u>\$ (6,202,000)</u>	<u>\$ -</u>	<u>\$ 46,582,000</u>

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE D - CAPITAL ASSETS, NET - CONTINUED

Capital asset activity for the year ended December 31, 2011 was as follows:

	Beginning Balance	Additions	Deductions	Transfers	Ending Balance
Non-depreciable assets:					
Land	\$ 1,895,000	\$ -	\$ -	\$ -	\$ 1,895,000
Non-depreciable golf course equipment	2,442,000	-	-	-	2,442,000
Construction in process - projects to be transferred to the University	16,771,000	6,431,000	-	-	23,202,000
Construction in process - ongoing operations	10,000	-	-	-	10,000
Total non-depreciable assets	<u>21,118,000</u>	<u>6,431,000</u>	<u>-</u>	<u>-</u>	<u>27,549,000</u>
Capital assets being depreciated:					
Buildings	9,345,000	72,000	-	-	9,417,000
Depreciable golf course improvements	3,578,000	41,000	-	-	3,619,000
Furniture and equipment	919,000	47,000	-	-	966,000
Golf course equipment	1,838,000	67,000	-	-	1,905,000
Total capital assets being depreciated	15,680,000	227,000	-	-	15,907,000
Less accumulated depreciation:					
Buildings	1,338,000	266,000	-	-	1,604,000
Depreciable golf course improvements	1,978,000	144,000	-	-	2,122,000
Furniture and equipment	562,000	78,000	-	-	640,000
Golf course equipment	1,382,000	133,000	-	-	1,515,000
Total accumulated depreciation	<u>5,260,000</u>	<u>621,000</u>	<u>-</u>	<u>-</u>	<u>5,881,000</u>
Net depreciable assets	<u>10,420,000</u>	<u>(394,000)</u>	<u>-</u>	<u>-</u>	<u>10,026,000</u>
Capital assets, net	<u>\$ 31,538,000</u>	<u>\$ 6,037,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,575,000</u>

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE E - LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Long-term debt					
Promissory note	\$ 26,667,000	\$ -	\$ (26,667,000)	\$ -	\$ -
Promissory note	8,500,000	-	(8,500,000)	-	-
Note payable	40,678,000	10,606,000	-	51,284,000	51,284,000
Note payable	16,800,000	-	(16,800,000)	-	-
Note payable	67,000	-	(67,000)	-	-
Note payable	-	51,967,000	(6,830,000)	45,137,000	9,604,000
	92,712,000	62,573,000	(58,864,000)	96,421,000	60,888,000
Total long-term debt					
Other liabilities					
Contributions payable	5,000,000	-	-	5,000,000	-
Other long-term liabilities	-	70,000	(7,000)	63,000	14,000
	5,000,000	70,000	(7,000)	5,063,000	14,000
Total long-term liabilities	\$ 97,712,000	\$ 62,643,000	\$ (58,871,000)	\$ 101,484,000	\$ 60,902,000

Long-term liability activity for the year ended December 31, 2011 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Long-term debt					
Promissory note	\$ 33,333,000	\$ -	\$ (6,666,000)	\$ 26,667,000	\$ 6,667,000
Promissory note	8,500,000	-	-	8,500,000	8,500,000
Note payable	26,156,000	14,522,000	-	40,678,000	40,678,000
Note payable	21,000,000	-	(4,200,000)	16,800,000	4,200,000
Note payable	100,000	-	(33,000)	67,000	67,000
	89,089,000	14,522,000	(10,899,000)	92,712,000	60,112,000
Total long-term debt					
Other liabilities					
Contributions payable	5,000,000	-	-	5,000,000	5,000,000
	5,000,000	-	-	5,000,000	5,000,000
Total long-term liabilities	\$ 94,089,000	\$ 14,522,000	\$ (10,899,000)	\$ 97,712,000	\$ 65,112,000

In October 2007, the Company entered into a \$50,000,000 promissory note with a financial institution which matured in March 2009 at which time \$40,000,000 was renewed for repayment to begin in 2010 with final maturity in March 2015. In January 2012, the promissory note was refinanced with another financial institution. At December 31, 2012 and 2011, the outstanding principal was \$0 and \$26,667,000, respectively.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE E - LONG-TERM LIABILITIES - CONTINUED

In January 2006, the Company entered into an \$8,500,000 promissory note with a financial institution. The note had an original maturity of January 4, 2007, but was re-financed to a maturity date of January 4, 2012. In January 2012, the promissory note was refinanced with another financial institution. At December 31, 2012 and 2011, the outstanding principal on the note was \$0 and \$8,500,000, respectively.

The Company has entered into various demand promissory notes with Mr. T. Boone Pickens which have an aggregate outstanding balance of \$51,284,000 and \$40,678,000 at December 31, 2012 and 2011, respectively. These notes have a maturity date of the earlier to occur of demand for payment or various dates from February 28, 2013 to March 31, 2013. In February and March of 2013, Mr. T. Boone Pickens renewed all the demand promissory notes with a maturity date of December 31, 2013. All notes bear interest at the Plains Capital Bank stated prime rate (3.25% at December 31, 2012) and are not collateralized.

In 2010, the Company entered into an agreement to assume a note from the Foundation of \$26,000,000 on behalf of OSU, to mature May 2015. In January 2012, the promissory note was refinanced with another financial institution. The note payable balance was \$0 and \$16,800,000 as of December 31, 2012 and 2011, respectively.

The Company purchased a parcel of land adjacent to the golf course from an individual for \$350,000. In January 2012, the promissory note was paid off. The note payable balance as of December 31, 2012 and 2011 was \$0 and \$67,000, respectively.

In January 2012, the Company refinanced all remaining outstanding debt instruments, with the exception of the promissory notes with Mr. T. Boone Pickens, with one note payable with Interbank for \$51,967,000 to mature on January 1, 2017. Payments, including accrued interest on outstanding principal amounts are payable quarterly with unpaid principal and interest accrued due at maturity. The note bears interest at the greater of the Wall Street Journal prime rate plus one percent or 6% (6% at December 31, 2012). The note is collateralized by any funds owned by the Company and held by the Foundation as part of the agency agreement between the two parties which is recorded as a contribution receivable of \$19,434,000 at December 31, 2012 in the consolidated statements of net position, investment securities, and certain capital assets.

In June 2007, the Company and the University entered into an agreement for the Company to receive and hold a \$5,000,000 contribution until no later than June 2012 at which time the \$5,000,000 would be transferred to the University. In June 2012, the Company and the University amended the agreement to defer payment of the contribution until June 2017. This amount is recorded as a contribution payable in the accompanying consolidated statements of net assets.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE E - LONG-TERM LIABILITIES - CONTINUED

As of December 31, 2012, debt service requirements of the long-term liabilities, assuming current interest rates remain the same for their term, were as follows. As rates vary, variable rate interest payments will vary.

Year ending December 31:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 60,888,000	\$ 7,828,000	\$ 68,716,000
2014	10,201,000	1,932,000	12,133,000
2015	10,836,000	1,297,000	12,133,000
2016	11,508,000	624,000	12,132,000
2017	<u>2,988,000</u>	<u>46,000</u>	<u>3,034,000</u>
	<u>\$ 96,421,000</u>	<u>\$ 11,727,000</u>	<u>\$ 108,148,000</u>

NOTE F - RELATED PARTY TRANSACTIONS

In 2012, the Company paid \$16,800,000 to pay off a note payable with the Foundation. In 2011, \$4,200,000 was repaid on the note (see Note E).

The Company entered into various demand promissory notes with Mr. T. Boone Pickens, a member of the Company's Board of Directors, in 2012 and 2011 which have an outstanding balance of \$51,284,000 and \$40,678,000 as of December 31, 2012 and 2011, respectively (see Note E).

As discussed in Note E, at December 31, 2012 and 2011, the Company has recorded a contribution payable to the University totaling \$5,000,000 for use in the University's athletic department.

The Company contributed \$6,201,000 of capital assets to the University in 2012. No capital assets were contributed to the University in 2011.

As discussed in Note E, the Company has recorded a contribution receivable from the Foundation at December 31, 2012 as part of the agency agreement between both parties due to the new debt agreement the Company has with Interbank. This receivable consists of donations on football and basketball season tickets and the cash is held by the Foundation indefinitely until the Company requests the funds for operations. Management has determined that substantially all of the donations received relate to athletic events occurring prior to December 31, 2012, and, as such, the revenue associated with the receivable has been recognized in the accompanying 2012 statements of revenues, expenses and changes in net position.

Cowboy Athletics, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 31, 2012 and 2011

NOTE G - COMMITMENTS AND CONTINGENCIES

The Company leases certain equipment under operating leases expiring at various dates through 2013. Rent expense for the years ended December 31, 2012 and 2011 was approximately \$113,000 and \$114,000, respectively. At December 31, 2012, future minimum lease payments for these leases are as follows:

Year ending December 31:	
2013	\$ 34,000

At December 31, 2012, Facilities had significant construction in process on several projects which will be contributed or sold to the University upon completion. Approximately \$32,575,000 has been spent on projects still in progress at December 31, 2012 and is included in capital assets in the accompanying statements of net position. Management's estimated cost to complete these projects is approximately \$8,185,000.

The Company sponsors a 401(k) defined contributions plan for the benefit of eligible employees as defined by the plan. Pursuant to the plan provisions, employee contributions can be made to the plan up to the maximum amount allowable by law. The Company matches employee contributions up to 4% of the respective employee's salary. Employer contributions vest immediately. The Company paid \$20,000 and \$27,000 in contributions to the plan for the year ended December 31, 2012 and 2011, respectively. In October 2012, the board elected to terminate the 401(k) plan effective January 1, 2013 and replace it with a simple IRA plan with a maximum employer contribution of 3% to eligible employees.

The Company is a party to various matters of litigation. Management believes that the ultimate outcome of the matters will not have a material adverse effect on the Company's financial position or results of operations.

NOTE H - GOING CONCERN CONSIDERATIONS

Going concern considerations for the Company primarily relate to its ability to meet debt payment obligations as they become due. At December 31, 2012, the Company's long-term liabilities from Note E totaled \$101,484,000 as compared to its unrestricted cash and cash equivalents and investments of \$39,033,000. The Company's current maturities of long-term liabilities is \$60,902,000, including \$51,284,000 due to Mr. T. Boone Pickens who renewed the promissory notes due to him with no principal or interest due until the earlier of demand for payment or December 31, 2013 (see Note E). Mr. T. Boone Pickens provided a letter of intent to not exercise the demand for payment on the promissory notes during 2013 and fully intends to extend the maturity dates of the promissory notes. As such, management believes the Company will continue as a going concern and has the ability to meet its debt obligations as they become due.

NOTE I - SUBSEQUENT EVENTS

The Company has evaluated events and transactions that occurred subsequent to December 31, 2012 through August 6, 2013, the date these financial statements were available to be issued, for potential recognition or disclosure in these financial statements.

During 2013, the Company along with other entities was brought into a lawsuit by the University and an insurance company for problems from the renovations on the west end of Boone Pickens Stadium. The litigation is in the early stages and the outcome is undeterminable at this time.



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT
AUDITING STANDARDS**

Grant Thornton LLP
211 N Robinson, Suite 1200
Oklahoma City, OK 73102-7148
T 405.218.2800
F 405.218.2801
www.GrantThornton.com

Board of Directors
Cowboy Athletics, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Cowboy Athletics, Inc. (the “Company”) as of and for the year ended December 31, 2012, and the related notes to the consolidated financial statements, which collectively comprise the Company’s basic financial statements, and have issued our report thereon dated August 6, 2013. As discussed in Note A.4 to the financial statements, the Company adopted new accounting guidance in 2012 related to the accounting for interest costs.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the Company’s internal control over financial reporting (“internal control”) to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the Company’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Company’s financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in the Company’s internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our consideration of internal control was also not designed to identify all deficiencies in internal control that might be significant deficiencies. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than material weakness, yet important enough to merit attention by those charged with governance. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2012-1 and 2012-2 that we consider to be significant deficiencies in the Company's internal control.

Compliance and other matters

As part of obtaining reasonable assurance about whether the Company's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Company's response to findings

The Company's response to our findings, which is described in the accompanying schedule of findings and responses was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the Company's response.

Intended purpose

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Company's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

Oklahoma City, Oklahoma
August 6, 2013

Cowboy Athletics, Inc.

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended December 31, 2012

Finding 2012-1

Criteria:

An objective of an effective internal control system is to ensure accurate and reliable information through proper review and approval. An entity's internal control process should be designed to provide reasonable assurance concerning the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility a material misstatement of the Company's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Condition:

Due to the limited number of people working for the Company, many of the critical accounting duties are combined resulting in a lack of segregation of duties. Presently, the Controller performs the majority of the accounting functions, including the ability to create and post journal entries and prepare reconciliations which are not subject to a detailed level of review and approval. While financial statement review and analysis is performed by the management team, it does not operate at the same level of precision as a journal entry review.

Recommendation:

We recommend the Company implement controls to ensure a review of reconciliations and journal entries posted by the Controller or perform an equivalent level of documented financial statement analysis.

View of Responsible Official(s):

Management will evaluate current internal controls during the upcoming year related to reconciliations and journal entries or documented financial statement analysis. Management will seek new or improved cost effective controls to implement that will mitigate or eliminate the risk associated with the lack of segregation of duties.

Cowboy Athletics, Inc.

SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED

For the year ended December 31, 2012

Finding 2012-2

Criteria:

An entity's internal control process should be designed to provide reasonable assurance concerning the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility a material misstatement of the Company's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Condition:

During our audit, we noted that the Company did not review or evaluate the accounting impact of the required adoption of new GASB statements. As a result, an audit adjustment was required to record the effect of the adoption of certain GASB statements effective in 2012.

Recommendation:

We recommend that the Company consider implementation of a technical training and continuing education program to ensure accounting personnel have access to appropriate technical resources and have the ability to stay abreast of technical developments. In addition, as new GASB statements are released, accounting personnel should read and review to determine whether or not the statement applies to the Company, the effective dates for required adoption and the impact of implementation.

View of Responsible Official(s):

Management will ensure that the Controller has access to the appropriate technical resources related to technical developments and new GASB statements. Updates regarding new accounting pronouncements will be required as a part of the Controller's continuing education program. The Controller will also be required to read and review new GASB statements as they are released to evaluate the impact on the Company's financial statements.

SUPPLEMENTAL FINANCIAL INFORMATION

Oklahoma State University
Revenue Bond Systems Outstanding
Schedule of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2013

	Athletics 2003, 2004 and ODFA 2003	SU 2002 and 2004	Okmulgee Series 2004	Utility System Series 2006
Revenues and Other Additions				
Sales	\$ 55,404	\$ 20,154	\$ -	\$ 27,395
Other Revenues	-	2,653	-	-
Student Activity Fees	102	3,881	496	-
Investment Income	-	7	-	-
Gifts from OSUF	5,313	-	-	-
Total Revenues and Other Additions	<u>60,819</u>	<u>26,695</u>	<u>496</u>	<u>27,395</u>
Expenditures				
Compensation and Employee Benefits	26,085	4,618	-	3,516
Cost of goods sold	-	-	-	-
Entertainment	-	16	-	-
Utilities	2,193	874	-	6,744
Financial Aid	5,897	-	-	-
Travel	5,749	43	-	32
Maintenance	1,530	296	-	1,913
Equipment Purchases	1,492	47	81	20
Guarantees	1,644	-	-	-
Insurance	690	53	-	-
Other Operating Expenses	10,230	16,400	9	9,681
Telephone	164	41	-	15
Disposal of Capital Assets	-	-	-	-
Depreciation Expense	-	-	-	3,106
Interest Expense	-	-	-	-
Total Expenditures	<u>55,674</u>	<u>22,388</u>	<u>90</u>	<u>25,027</u>
Transfers Among Funds				
From (To) General University funds and accounts	(4,409)	-	(1,212)	-
From (To) other funds	-	(4,097)	-	(5,625)
Total Transfers	<u>(4,409)</u>	<u>(4,097)</u>	<u>(1,212)</u>	<u>(5,625)</u>
Net Increase (Decrease) for the year	736	210	(806)	(3,257)
Fund Balance, Beginning of year	4,176	5,834	1,559	12,660
Fund Balance, end of year	<u>\$ 4,912</u>	<u>\$ 6,044</u>	<u>\$ 753</u>	<u>\$ 9,403</u>

OKLAHOMA STATE UNIVERSITY
COMBINING STATEMENTS OF NET POSITION BY CAMPUS
June 30, 2013

	Oklahoma State University Stillwater	Oklahoma State University Institute of Technology	Oklahoma State University Oklahoma City	Oklahoma State University Center for Health Sciences	Oklahoma State University Tulsa	Center for Innovation and Economic Development	Combined Totals
ASSETS							
Current Assets							
Cash and cash equivalents	\$ 87,653	\$ 13,235	\$ 10,373	\$ 30,909	\$ 3,672	\$ 1,569	\$ 147,411
Accounts receivable, net	44,134	3,690	8,254	4,554	479	2,015	63,126
Investments	114,785	6,078	1,529	17,599	3,623	7,869	151,483
Interest receivable	145	8	-	35	4	7	199
Current portion of student loans receivable, net	1,320	260	-	137	-	-	1,717
Loan receivable	-	-	-	-	-	5,000	5,000
Inventories	12,029	572	-	59	2	-	12,662
Prepaid expenses	3,789	6	244	-	-	-	4,039
Other assets	-	-	-	-	-	-	-
Total current assets	<u>263,855</u>	<u>23,849</u>	<u>20,400</u>	<u>53,293</u>	<u>7,780</u>	<u>16,460</u>	<u>385,637</u>
Noncurrent Assets							
Cash and cash equivalents	27,011	5,182	1,060	1,822	4,593	5	39,673
Investments	842	229	-	-	-	-	1,071
Accounts receivable	5,150	4	-	-	-	-	5,154
Receivables from state agencies	1,823	-	-	-	-	-	1,823
Loans to students, net	11,883	2,342	(3)	1,233	-	-	15,455
Capital assets, net of accumulated depreciation	1,180,792	41,826	35,007	49,943	53,728	547	1,361,843
Total noncurrent assets	<u>1,227,501</u>	<u>49,583</u>	<u>36,064</u>	<u>52,998</u>	<u>58,321</u>	<u>552</u>	<u>1,425,019</u>
TOTAL ASSETS	<u>1,491,356</u>	<u>73,432</u>	<u>56,464</u>	<u>106,291</u>	<u>66,101</u>	<u>17,012</u>	<u>1,810,656</u>
Deferred Outflows of Resources							
Deferred cost on debt restructuring	<u>806</u>	<u>3,256</u>	<u>345</u>	<u>189</u>	<u>606</u>	-	<u>5,202</u>
LIABILITIES							
Current Liabilities							
Accounts payable	14,549	1,099	1,656	2,225	405	340	20,274
Deferred revenue	36,138	2,169	1,839	1,413	357	14	41,930
Assets held in trust for other institutions	1,726	-	-	-	-	-	1,726
Student and other deposits	2,180	200	64	28	16	-	2,488
Accrued compensated absences	6,940	787	300	651	253	247	9,178
Accrued workers' compensation claims	3,401	-	-	-	-	-	3,401
Loan payable	-	-	-	-	-	5,000	5,000
Current portion of revenue bonds, notes payable, and lease obligations	19,995	1,357	651	1,321	1,205	-	24,529
Total current liabilities	<u>84,929</u>	<u>5,612</u>	<u>4,510</u>	<u>5,638</u>	<u>2,236</u>	<u>5,601</u>	<u>108,526</u>
Noncurrent Liabilities							
Accrued compensated absences	11,203	620	493	990	266	-	13,572
Landfill closure and postclosure costs	2,937	-	-	-	-	-	2,937
Accrued workers' compensation claims	3,989	-	-	-	-	-	3,989
Deferred revenue	136	-	-	-	-	-	136
Student deposits	852	115	-	-	-	-	967
Revenue bonds payable	301,420	1,925	-	-	-	-	303,345
Accounts payable for noncurrent assets	2,876	628	381	-	23	-	3,908
Payables to state agencies	-	-	-	-	-	-	-
Accrued interest payable	5,709	30	-	-	43	-	5,782
Federal loan program contribution payable	12,303	4,012	-	1,171	-	-	17,486
Notes payable	5,920	-	-	-	-	-	5,920
OCIA capital lease obligation	64,579	5,763	6,586	3,622	11,589	-	92,139

OKLAHOMA STATE UNIVERSITY
COMBINING STATEMENTS OF NET POSITION BY CAMPUS
June 30, 2013

	Oklahoma State University Stillwater	Oklahoma State University Institute of Technology	Oklahoma State University Oklahoma City	Oklahoma State University Center for Health Sciences	Oklahoma State University Tulsa	Center for Innovation and Economic Development	Combined Totals
ODFA master lease program	131,384	9,489	-	23,534	-	-	164,407
Obligations under other capital leases	-	-	-	-	1,461	-	1,461
Total noncurrent liabilities	<u>543,308</u>	<u>22,582</u>	<u>7,460</u>	<u>29,317</u>	<u>13,382</u>	<u>-</u>	<u>616,049</u>
TOTAL LIABILITIES	<u>628,237</u>	<u>28,194</u>	<u>11,970</u>	<u>34,955</u>	<u>15,618</u>	<u>5,601</u>	<u>724,575</u>
NET POSITION							
Invested in capital assets, net of debt	659,651	23,329	27,921	21,549	39,741	547	772,738
Restricted for:							
Nonexpendable	518	73	-	-	-	-	591
Expendable							
Scholarships, research, instruction, and other	634	33	(62)	(52)	11	652	1,216
Loans	3,048	(666)	49	908	-	-	3,339
Capital projects	12,681	7,923	795	1,928	4,901	5	28,233
Debt service	5,669	(30)	-	-	(43)	-	5,596
Unrestricted	<u>181,724</u>	<u>17,832</u>	<u>16,136</u>	<u>47,192</u>	<u>6,479</u>	<u>10,207</u>	<u>279,570</u>
TOTAL NET POSITION	<u>\$ 863,925</u>	<u>\$ 48,494</u>	<u>\$ 44,839</u>	<u>\$ 71,525</u>	<u>\$ 51,089</u>	<u>\$ 11,411</u>	<u>\$ 1,091,283</u>

OKLAHOMA STATE UNIVERSITY
COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BY CAMPUS
For the Year Ended June 30, 2013

	Oklahoma State University Stillwater	Oklahoma State University Institute of Technology	Oklahoma State University Oklahoma City	Oklahoma State University Center for Health Sciences	Oklahoma State University Tulsa	Center for Innovation and Economic Development	Combined Totals
Operating Revenues							
Tuition and fees, net of scholarship allowance	\$ 219,571	\$ 6,318	\$ 11,509	\$ 10,137	\$ 9,802	\$ -	\$ 257,337
Federal appropriations	12,108	-	-	-	-	-	12,108
Federal grants and contracts	55,268	377	1,402	2,353	17	8,755	68,172
State and local grants and contracts	8,864	1,442	1,574	3,459	-	42	15,381
Nongovernmental grants and contracts	29,688	204	757	2,390	(1)	969	34,007
Sales and services of educational depts	9,312	-	295	36,377	-	-	45,984
Auxiliary enterprises charges	171,626	10,269	4,342	73,982	1,035	63	261,317
Interest earned on loans to students	259	79	-	52	-	-	390
Other operating revenues	13,863	98	95	561	408	471	15,496
Total Operating Revenues	520,559	18,787	19,974	129,311	11,261	10,300	710,192
Operating Expenses							
Compensation and employee benefits	395,049	24,103	24,323	50,638	19,442	7,158	520,713
Contractual services	71,782	2,324	1,507	64,350	2,202	969	143,134
Supplies and materials	40,927	4,065	1,408	3,653	714	135	50,902
Utilities	24,660	974	747	820	479	24	27,704
Communication	4,468	142	92	565	213	30	5,510
Other operating expenses	58,137	3,691	3,330	16,966	2,264	956	85,344
Scholarships and fellowships	98,644	3,638	10,811	543	221	66	113,923
Depreciation expense	52,821	1,781	1,776	2,731	2,532	21	61,662
Total Operating Expenses	746,488	40,718	43,994	140,266	28,067	9,359	1,008,892
Operating Income/(Loss)	(225,929)	(21,931)	(24,020)	(10,955)	(16,806)	941	(298,700)
Nonoperating Revenues (Expenses)							
State appropriations	188,065	14,477	11,373	20,687	11,267	-	245,869
State appropriations - ARRA	14,590	1,173	1,031	1,313	751	-	18,858
Federal and state student financial aid	38,043	7,723	12,714	-	-	-	58,480
Gifts	14,455	83	110	18	83	-	14,749
Investment income	(401)	38	153	(178)	10	170	(208)
Interest expense	(23,072)	(733)	(333)	(1,257)	(630)	-	(26,025)
Net Nonoperating Revenues	231,680	22,761	25,048	20,583	11,481	170	311,723
Income (Loss) before other revenues, expenses, gains and losses	5,751	830	1,028	9,628	(5,325)	1,111	13,023
Capital grants and gifts	7,782	2,003	37	100	1,375	-	11,297
State appropriations restricted for capital purposes	605	260	261	-	437	-	1,563
On-behalf payments for OCIA capital leases	5,939	504	575	316	1,013	-	8,347
State school land funds	8,724	-	-	-	-	-	8,724
Additions of permanent endowments	3	-	-	-	-	-	3
Gain/(Loss) on disposal of fixed assets	(2,136)	(21)	(15)	(122)	(18)	(15)	(2,327)
Other additions, net	6,082	194	-	766	3	-	7,045
Inter-agency transfers	(212)	14	7	86	409	(304)	-
Net increase in net position	32,538	3,784	1,893	10,774	(2,106)	792	47,675
Net Position							
Net position - beginning of year	831,387	44,710	42,946	60,751	53,195	10,619	1,043,608
Net position - end of year	\$ 863,925	\$ 48,494	\$ 44,839	\$ 71,525	\$ 51,089	\$ 11,411	\$ 1,091,283

**REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT
AUDITING STANDARDS**

Grant Thornton LLP
211 N Robinson, Suite 1200
Oklahoma City, OK 73102-7148
T 405.218.2800
F 405.218.2801
www.GrantThornton.com

Board of Regents
Oklahoma Agricultural and Mechanical Colleges

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oklahoma State University (the “University”) and the separately presented component units as of and for the years ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the University’s basic financial statements, and have issued our report thereon dated October 30, 2013. As discussed in Note 1 to the financial statements, the University adopted new accounting guidance in 2013 related to the presentation of deferred outflows of resources and other financial reporting matters.

Our report includes a reference to other auditors who audited the financial statements of Oklahoma State University Foundation, as described in our report on the University’s financial statements. Oklahoma State University Foundation (“OSU Foundation”), a not-for-profit Oklahoma Corporation organized to support the University, that reports under Financial Accounting Standards Board (“FASB”) standards and Cowboy Athletics, Inc. (“CAI”), a not-for-profit Oklahoma corporation organized to support the University are component units of the University as defined by Governmental Accounting Standards Board (“GASB”) Statement No. 39, *Determining Whether Certain Organizations are Component Units*. The financial statements referred to above do not include the financial statements of the OSU Foundation, or CAI. Rather, complete sets of financial statements of the OSU Foundation and CAI are presented separately. We did not audit the separately presented financial statements of the OSU Foundation which statements reflect total assets of \$836,658,627 as of June 30, 2013 and total operating revenues of \$193,710,119 for the year then ended. Those statements were audited by other auditors whose report has been included in the separate set of financial statements. Our opinion, insofar as it relates to the amounts included for the OSU Foundation, is based on the reports of other auditors.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting ("internal control") to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in the University's internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and other matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Intended purpose

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

Oklahoma City, Oklahoma
October 30, 2013

REPORTS REQUIRED BY OMB CIRCULAR A-133



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
OMB CIRCULAR A-133**

Grant Thornton LLP
211 N Robinson, Suite 1200
Oklahoma City, OK 73102-7148
T 405.218.2800
F 405.218.2801
www.GrantThornton.com

Board of Regents
Oklahoma Agricultural and Mechanical Colleges

Report on compliance for each major federal program

We have audited the compliance of Oklahoma State University (the “University”) with the types of compliance requirements described in the U.S. Office of Management and Budget’s *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. The University’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Our audit of, and opinion on, the University’s compliance for each major federal program does not include the compliance requirements governing student loan repayments under the Student Financial Assistance cluster, because the University engaged Education Computer Systems, Inc. to perform these compliance activities. This third-party servicer has obtained a compliance examination from another practitioner for the year ended June 30, 2013 in accordance with the U.S. Department of Education’s Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*.

Management’s responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the University’s federal programs.

Auditor’s responsibility

Our responsibility is to express an opinion on compliance for each of the University’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The above-mentioned standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on each major federal program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on internal control over compliance

Management of the University is responsible for designing, implementing, and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of compliance requirements that could have a direct and material effect on each major federal program to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

As described in our Report on Compliance for Each Major Federal Program above, this Report on Internal Control Over Compliance does not include the results of the other auditors' testing of internal control over compliance that is reported on separately by those auditors.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given

these limitations, during our audit we did not identify any deficiencies in the University's internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this Report on Internal Control Over Compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

Oklahoma City, Oklahoma
October 30, 2013

OKLAHOMA STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Center for Innovation and Economic Development</u>	<u>General University</u>	<u>Total Expenditures</u>
TYPE A PROGRAMS			
RESEARCH AND DEVELOPMENT			
Department of Agriculture	\$ -	\$ 9,829,637	\$ 9,829,637
Department of Commerce			
Department of Defense	2,693,356	3,376,764	6,070,120
Department of Education			
Department of Energy	-	2,234,081	2,234,081
Department of Health and Human Services	-	6,680,917	6,680,917
Department of Homeland Security	-	51,743	51,743
Department of Interior	-	1,038,533	1,038,533
Department of Justice	-	195,421	195,421
Department of Transportation	-	7,348,520	7,348,520
Environmental Protection Agency	-	1,133,315	1,133,315
National Aeronautics and Space Administration	-	131,825	131,825
National Endowment of the Humanities	-	1,500	1,500
National Science Foundation	-	8,039,699	8,039,699
Other Federal Agencies	(6,281)	77,711	71,430
TOTAL RESEARCH AND DEVELOPMENT	<u>2,687,075</u>	<u>40,139,666</u>	<u>42,826,741</u>
STUDENT FINANCIAL AID			
Stillwater Campus:			
Department of Education:			
Federal Pell Grant Program	-	24,202,710	24,202,710
Federal Supplemental Educational Opportunity	-	482,084	482,084
Federal Work-Study Program	-	756,896	756,896
Federal Direct Loan Program	-	115,265,811	115,265,811
Perkins Student Loan Program	-	1,967,039	1,967,039
Other Department of Education	-	245,820	245,820
Total Department of Education	<u>-</u>	<u>142,920,360</u>	<u>142,920,360</u>
Other Federal Agencies	-	129,263	129,263
Total Student Financial Aid-Stillwater Campus	<u>-</u>	<u>143,049,623</u>	<u>143,049,623</u>
Okmulgee Campus:			
Department of Education:			
Federal Pell Grant Program	-	5,745,880	5,745,880
Federal Supplemental Educational Opportunity	-	323,230	323,230
Federal Work-Study Program	-	288,697	288,697
Federal Family Education Loan Program	-	9,736,860	9,736,860
Perkins Student Loan Program	-	374,203	374,203
Other Department of Education	-	40,087	40,087
Total Department of Education	<u>-</u>	<u>16,508,957</u>	<u>16,508,957</u>
Other Federal Agencies	-	-	-
Total Student Financial Aid-Okmulgee Campus	<u>-</u>	<u>16,508,957</u>	<u>16,508,957</u>

The accompanying notes are an integral part of this schedule.

OKLAHOMA STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

	Center for Innovation and Economic Development	General University	Total Expenditures
Oklahoma City Campus:			
Department of Education:			
Federal Pell Grant Program	-	12,070,718	12,070,718
Federal Supplemental Educational Opportunity	-	195,225	195,225
Federal Work-Study Program	-	157,954	157,954
Federal Family Education Loan Program	-	20,738,587	20,738,587
Other Department of Education	-	81,090	81,090
Total Department of Education	-	33,243,574	33,243,574
Total Student Financial Aid-Oklahoma City Campus	-	33,243,574	33,243,574
Center for Health Sciences:			
Department of Education:			
Federal Work-Study Program	-	101,209	101,209
Federal Family Education Loan Program	-	17,870,357	17,870,357
Perkins Student Loan Program	-	186,000	186,000
Total Department of Education	-	18,157,566	18,157,566
Total Student Financial Aid-Center for Health Sciences	-	18,157,566	18,157,566
Tulsa Campus:			
Department of Education:			
Federal Work-Study Program	-	15,023	15,023
Total Department of Education	-	15,023	15,023
Total Student Financial Aid-Tulsa Campus	-	15,023	15,023
TOTAL STUDENT FINANCIAL AID	-	210,974,743	210,974,743
OTHER TYPE A PROGRAMS			
Department of Agriculture	-	8,054,623	8,054,623
Department of Education	-	-	-
Department of Transportation	-	-	-
National Aeronautics and Space Administration	6,611,719	-	6,611,719
Total Other Major Programs	6,611,719	8,054,623	14,666,342
TOTAL TYPE A PROGRAMS	9,298,794	259,169,032	268,467,826
TYPE B PROGRAMS			
Department of Agriculture - SNAP Cluster	-	-	-
Department of Agriculture - Child Nutrition Cluster	-	8,373	8,373
Department of Agriculture - School and Roads Cluster	-	-	-
Department of Commerce - Economic Development Cluster	-	21,917	21,917
Department of Education - Title I, Part A Cluster	-	68,180	68,180
Department of Education - Special Education Cluster (IDEA)	-	417,362	417,362
Department of Education - TRIO Cluster	-	1,327,319	1,327,319
Department of Education - Vocational Rehabilitation Cluster	-	-	-
Department of Health and Human Services - Aging Cluster	-	-	-
Department of Health and Human Services - CCDF Cluster	-	(7,291)	(7,291)
Department of Health and Human Services - Medicaid Cluster	-	246,995	246,995
Department of Health and Human Services - TANF Cluster	-	510,059	510,059
Department of Homeland Security - Homeland Security Cluster	-	-	-
Department of Housing & Urban Development - Section 8 Housing Cluster	-	-	-
Department of Interior - Fish and Wildlife Cluster	-	1,089,261	1,089,261
Department of Labor - WIA Cluster	-	(21,395)	(21,395)
Department of Transportation - Federal Transit Cluster	-	-	-
Department of Transportation - Highway Planning & Construction Cluster	-	704,074	704,074

The accompanying notes are an integral part of this schedule.

OKLAHOMA STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

	Center for Innovation and Economic Development	General University	Total Expenditures
Department of Transportation - Highway Safety Cluster	-	33,202	33,202
Agency for International Development	-	-	-
Department of Agriculture	-	2,850,024	2,850,024
Department of Commerce	-	1,231,174	1,231,174
Department of Defense	-	120,928	120,928
Department of Education	-	1,955,270	1,955,270
Department of Energy	-	-	-
Department of Health and Human Services	-	6,959,118	6,959,118
Department of Homeland Security	-	170,101	170,101
Department of Housing and Urban Development	-	-	-
Department of Interior	-	78,629	78,629
Department of Justice	-	209,350	209,350
Department of Labor	-	1,241,177	1,241,177
Department of State	-	732,652	732,652
Department of Transportation	-	1,761,540	1,761,540
Environmental Protection Agency	-	384,845	384,845
National Aeronautics and Space Administration	-	220,316	220,316
National Endowment for the Humanities	-	4,518	4,518
National Science Foundation	-	1,477,035	1,477,035
Small Business Administration	-	-	-
Other Federal Agencies	71,311	458,899	530,210
TOTAL TYPE B PROGRAMS	<u>71,311</u>	<u>24,253,632</u>	<u>24,324,943</u>
TOTAL FEDERAL AWARDS	<u>\$ 9,370,105</u>	<u>\$ 283,422,664</u>	<u>\$ 292,792,769</u>

The accompanying notes are an integral part of this schedule.

Oklahoma State University

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2013

1. Basis of Presentation

The financial statements include the accounts of all agencies of Oklahoma State University (the “General University”) and the accounts of the Oklahoma State University Center for Innovation and Economic Development, Inc. (“CIED”), collectively referred to as the “University.” The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes all Federal awards and other Federal assistance of the University, including Federal awards of the General University and CIED, for the year ended June 30, 2013.

For purposes of the Schedule, Federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the Federal government, Federal appropriations to land grant universities and all subawards to the University by nonfederal organizations pursuant to Federal grants, contracts, and similar agreements. As described in OMB Circular A-133, and in the related OMB Circular A-133 Compliance Supplement, the Federal awards have been classified into two categories; Type A programs and Type B programs. Type A programs are defined by OMB Circular A-133 as Federal programs with Federal awards expended during the audit period exceeding the larger of \$3,000,000 or 0.3% of total Federal awards expended, and Type B programs are all other Federal programs. For the year ended June 30, 2013, the dollar threshold used to distinguish between Type A Federal programs and Type B Federal programs was \$3,000,000.

Type A programs include the following:

A. Research and Development

Includes Federal appropriations to the Agricultural Experiment Station and awards for research and development work under grants and contracts with agencies and divisions of the Federal government.

B. Student Financial Aid

Includes certain awards to provide financial assistance to students, primarily under the Federal Pell Grant, Federal Work-Study, and Federal Supplemental Educational Opportunity Grant programs of the Department of Education. The University receives awards to make loans to eligible students under certain Federal student loan programs, and federally guaranteed loans are issued to students of the University by various financial institutions. These loans are considered student financial aid; however, only expenses related to the administration and collection of these loans are included in Federal award expenditures.

C. Other Type A Programs

Includes Federal appropriations to the Agricultural Extension Division and contracts with the National Aeronautics and Space Administration.

Oklahoma State University

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Year Ended June 30, 2013

1. Basis of Presentation – Continued

Catalog of Federal Assistance (“CFDA”):

The University has obtained CFDA numbers to ensure that all Federal programs have been identified in the Schedule. CFDA numbers for applicable programs have been appropriately listed by those programs.

Federal Pass-through Funds:

The University passes through certain Funds to subgrantee organizations. Expenditures incurred by the subgrantees and reimbursed by the University are included in the Schedule.

The University is also the subrecipient of Federal funds that are reported as expenditures and included in the Schedule. The Detailed Schedule of Federal Awards denotes funding sources for pass-through funds. Federal awards other than those indicated as pass-through are denoted as Federal direct funds.

2. Summary of Significant Accounting Policies

For purposes of the Schedule, expenditures for Federal award programs are recognized on the accrual basis of accounting.

3. Federal Student Loan Programs

A. Federal Perkins Loan Program, Health Professional Student Loan Program, and Health Education Assistance Loans

The Federal Perkins Loan Program (“Perkins”) and the Health Professional Student Loan Program (“HPSL”) are administered directly by the University, and balances and transactions relating to these programs are included in the University’s general purpose financial statements.

The balances of loans outstanding at June 30, 2013, and funds advanced by the University to eligible students during the year ended June 30, 2013, under Federal student loan programs are summarized as follows:

	<u>Perkins</u>	<u>HPSL</u>
Student loans receivable at June 30, 2013		
Stillwater Campus	\$12,402,598	\$937,790
Okmulgee Campus	2,602,741	-
Center for Health Sciences	1,369,561	5,994
Funds advanced to students during the year ended June 30, 2013		
Stillwater Campus	\$1,967,039	\$143,425
Okmulgee Campus	374,203	-
Center for Health Sciences	186,000	-

Oklahoma State University

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Year Ended June 30, 2013

3. Federal Student Loan Programs - Continued

B. William D. Ford Federal Direct Loan Program

Under the William D. Ford Federal Direct Loan (“Direct Loan”) Program (formerly known as the Federal Direct Student Loan Program), the Department of Education makes loans to enable a student or parent to pay the costs of the student’s attendance at a postsecondary school. The Direct Loan Program enables an eligible student or parent to obtain a loan to pay for the student’s cost of attendance directly through the University rather than through private lenders. The Stillwater campus began participation in the Direct Loan Program July 1, 1995. As a university qualified to originate loans, the University is responsible for handling the complete loan process, including funds management. The University is not responsible for the collection of these loans.

4. Subrecipients

Of the Federal expenditures presented in the Schedule, the University provided Federal awards to subrecipients as follows:

	CIED	General University	Total
TYPE A PROGRAMS			
Research and Development			
Department of Agriculture	\$ -	\$ 1,737,895	\$ 1,737,895
Department of Defense	179,244	498,653	\$ 677,897
Department of Energy	-	133,145	133,145
Department of Health and Human Services	-	938,418	938,418
Department of Interior	-	148,271	148,271
Department of Transportation	-	3,997,343	3,997,343
National Aeronautics and Space Administration	-	-	-
National Science Foundation	-	1,805,359	1,805,359
Other Federal Agencies	-	55,837	55,837
	179,244	9,314,921	9,494,165
OTHER TYPE A PROGRAMS			
National Aeronautics and Space Administration	100,009	-	100,009
Department of Agriculture	-	15,390	15,390
	100,009	15,390	115,399
Total Type A Programs	\$ 279,253	\$ 9,330,311	\$ 9,609,564

Oklahoma State University

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Year Ended June 30, 2013

4. Subrecipients - Continued

	<u>CIED</u>	<u>General University</u>	<u>Total</u>
TYPE B PROGRAMS			
Department of Labor	\$	182,366	\$ 182,366
Department of Agriculture	-	75,026	75,026
Department of Justice	-	97,060	97,060
Department of Health and Human Services	-	136,096	136,096
National Science Foundation	-	355,631	355,631
Total Type B Programs	-	846,179	846,179
Total Amount Provided to Subrecipients	\$ 279,253	\$ 10,176,490	\$ 10,455,743

5. Detailed Schedule of Expenditures of Federal Awards

The accompanying detailed schedules of expenditures of Federal awards for CIED and the General University, at Appendix A and B, respectively, are an integral part of the Schedule of Expenditure of Federal Awards.

Oklahoma State University

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2013

Section I--Summary of Auditors' Results

Financial statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified No
- Significant deficiency(ies) identified that are not considered to be material weakness(es) None reported

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified No
- Significant deficiency(ies) identified that are not considered to be material weakness(es) None reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133: No

Identification of major programs:

<u>Program</u>	<u>CFDA Number</u>
Student Financial Aid Cluster	*
Research and Development	*
ARRA-Department of Labor - Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275

* See Detailed Schedule of Expenditures of Federal awards at Appendix A and Appendix B for identification of CFDA numbers applicable to the major programs.

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? Yes

Oklahoma State University

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the Year Ended June 30, 2013

Section II--Findings Required to be Reported in Accordance with *Government Auditing Standards*:

No matters were reported.

Section III--Finding Required to be Reported in Accordance with OMB Circular A-133:

No matters were reported.

OKLAHOMA STATE UNIVERSITY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

There were no prior year findings or questioned costs reported.

OKLAHOMA STATE UNIVERSITY - GENERAL UNIVERSITY
 DETAILED SCHEDULE OF FEDERAL AWARDS
 June 30, 2013

FUNDING SOURCE*
 FF - FEDERAL DIRECT
 SF - FEDERAL PASS THROUGH STATE
 PF - FEDERAL PASS THROUGH PRIVATE

Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
TYPE A PROGRAMS									
RESEARCH AND DEVELOPMENT									
DEPARTMENT OF AGRICULTURE									
AA527139	RSCH	USDA	USDA	10.001	\$ 12,197.35	CEREAL APHIDS BARLEY	5862178051	20080901-20130831	FF
AA527609	RSCH	USDA	USDA	10.001	700.00	VET SCIENCE INFORMAT	5882018158	20080930-20120930	FF
AA541062	RSCH	USDA	USDA	10.001	(0.01)	NTL SORGHUM CHECKOFF	5862171067	20110401-20120331	FF
AA541422	RSCH	USDA	USDA	10.001	1,902.63	NATIVE AMERICAN SUMM	5907901197	20110929-20120928	FF
AA544292	RSCH	USDA	USDA	10.001	10,375.28	NTL SORGHUM CHECKOFF	5862172070	20120401-20130331	FF
AB566170	RSCH	USDA	USDA	10.001	24,633.76	COMP SYS WHEAT SORGH	5862172072	20120901-20170831	FF
AB566180	RSCH	USDA	USDA	10.001	33,171.35	ACQ GOODS / SERVICES	5862172074	20120810-20130809	FF
AB566600	RSCH	USDA	USDA	10.001	5,831.47	KARNAL BUNT COOPERAT	5854308337	20080801-20130731	FF
AB566690	RSCH	USDA	USDA	10.001	124,678.47	ARS MICRONET	5862188091	20080801-20130731	FF
AB566830	RSCH	USDA	USDA	10.001	48,488.73	GENETIC MECHANISMS	5862179055	20090601-20140531	FF
AB567060	RSCH	USDA	USDA	10.001	1,823.94	ENDOGENOUS MOLECULAR	5862179056	20090914-20140913	FF
AB567270	RSCH	USDA	USDA	10.001	16,275.66	UNIVERSAL PLANT VIRU	5912300463	20100420-20131231	FF
AB567360	RSCH	USDA	USDA	10.001	2,570.39	SMAP IN SITU SENSOR	5812650029	20100610-20140228	FF
AB567420	RSCH	USDA	USDA	10.001	(12.74)	PECAN KERNEL NECROSI	5862020186	20100515-20120514	FF
AB567460	RSCH	USDA	USDA	10.001	860.36	INT AIR POLLUTANT	5812650037	20100722-20150721	FF
AB567500	RSCH	USDA	USDA	10.001	4,263.05	IMPACT PLANT SOIL IN	5854300325	20100815-20130630	FF
AB567530	RSCH	USDA	USDA	10.001	4,535.94	SOIL EROSION COMPONE	5862180122	20100901-20150830	FF
AB567560	RSCH	USDA	USDA	10.001	16,445.26	WHEAT STEM RUST	5854300336	20100901-20130831	FF
AB567580	RSCH	USDA	USDA	10.001	1,629.01	LYSEPHLEBUS TESTACEI	5862170064	20100901-20130831	FF
AB567590	RSCH	USDA	USDA	10.001	3,089.25	PYTHIUM IRREGULARE S	5853580401	20100916-20130331	FF
AB567600	RSCH	USDA	USDA	10.001	3,117.33	SEQUENTIAL SAMPLING	5862170061	20100815-20120814	FF
AB567610	RSCH	USDA	USDA	10.001	10,942.29	TRACK & MANAGE DISEA	5819070101	20100920-20130919	FF
AB567710	RSCH	USDA	USDA	10.001	42,376.00	RETAIN EXPORT - FOOD	5953021173	20110217-20140214	FF
AB567770	RSCH	USDA	USDA	10.001	4,810.67	INTEGRATED MONITORIN	586281123	20110401-20160331	FF
AB567810	RSCH	USDA	USDA	10.001	6,018.97	GERMPLASM EVAL WHATE	5854401338	20110316-20160315	FF
AB567830	RSCH	USDA	USDA	10.001	25,777.98	FETAL IMPRINT EFFECT	5862181126	20110701-20130630	FF
AB567900	RSCH	USDA	USDA	10.001	5,578.51	HIGH OLEIC PEANUT VA	5862171068	20110901-20160831	FF
AE550972	RSCH	USDA	USDA	10.025	15,209.30	CAPTIVE BOLT EUTHANA	1191001358CA	20110930-20130929	FF
AE551132	RSCH	USDA	USDA	10.025	44,334.57	MEMBERSHIP LAB REQ	1294190162CA	20120415-20130331	FF
AE551633	RSCH	USDA	USDA	10.025	6,170.23	MEMBERSHIP LAB EQUIP	1394190162	20130601-20140331	FF
AB566860	RSCH	USDA	USDA	10.072	17,277.33	MONITOR WELANDS RESE	687335921	20090609-20140609	FF
AB567310	RSCH	USDA	USDA	10.072	106,138.03	QUANTIFYING HAZARDS	697335012	20100430-20130930	FF
AB542150	RSCH	USDA	ODA	10.170	1,492.56	CATTLE GRAZING FOOD	1225B1482 pass thru ODA 040916165	20121205-20131204	SF
AB542280	RSCH	USDA	ODA	10.170	25,489.68	PROD CLEAN CANNA LIL	1225B1482 pass thru ODA 0409016162	20121203-20131202	SF
AB542300	RSCH	USDA	ODA	10.170	3,364.63	USE OF NONDESTRUCTIV	1225B1482 pass thru ODA 0409016164	20121212-20131211	SF
AB542310	RSCH	USDA	ODA	10.170	3,804.05	EXPAND TOMATO AVAIL	1225B1482 pass thru ODA 0409016163	20121204-20131203	SF
AB549000	RSCH	USDA	ODA	10.170	2,722.78	OK SWEET CORN INDUST	SCBG1225B0944 pass thru ODA 0409014740	20100513-20120930	SF
AB549050	RSCH	USDA	ODA	10.170	6,127.04	LEAFY GREENS FOR HEA	SCBG1225B0944 pass thru ODA 0409014738	20100512-20120930	SF
AB549290	RSCH	USDA	ODA	10.170	16,468.55	NATIVE PLUM	1225B1089 pass thru ODA 0409015303	20110224-20130930	SF
AB549310	RSCH	USDA	ODA	10.170	2,300.19	ORNAMENTAL DROUGHT	1225B1089 pass thru ODA 0409015308	20110301-20130301	SF
AA541802	RSCH	USDA	USDA	10.200	24,663.06	TIME CRITICAL ASSESS	20113761031197	20110901-20130831	FF
AB517730	RSCH	USDA	TRFD	10.200	5,246.30	ALT IPM PRACTICE DET	20113438130789 pass thru TRFD 99S120054	20110901-20130831	PF
AB517850	RSCH	USDA	TRFD	10.200	1,202.68	WEATHER DYNAMICS IPM	20113410330809 pass thru TRFD 99S120050	20110901-20130831	PF
AB517860	RSCH	USDA	TRFD	10.200	1,242.50	ALT IPM PRACTICE DET	20113438130789 pass thru TRFD 99S120054	20110901-20130831	PF

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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
AB549240	RSCH	USDA	KSU	10.200	1,339.58	CANOLA GREAT PLAN	20103862421709 pass thru KSU S11052	20100901-20130831	PF
AB566730	RSCH	USDA	USDA	10.200	(1,129.52)	PLANT AND SOIL ECOSY	20083950019600	20080901-20120831	FF
AB566740	RSCH	USDA	USDA	10.200	418.00	PLANT AND SOIL ECOSY	20083950019600	20080901-20120831	FF
AB566750	RSCH	USDA	USDA	10.200	2,645.86	PLANT AND SOIL ECOSY	20083950019600	20080901-20120831	FF
AB566970	RSCH	USDA	USDA	10.200	(441.45)	INTEGRATED PROD SYST	20093414619919	20090815-20120814	FF
AB566990	RSCH	USDA	USDA	10.200	2,120.64	BIOMASS BASED ENERGY	20093444719951	20090815-20120814	FF
AB567000	RSCH	USDA	USDA	10.200	(986.74)	BIOMASS BASED ENERGY	20093444719951	20090815-20120814	FF
AB567010	RSCH	USDA	USDA	10.200	(83.30)	BIOMASS BASED ENERGY	20093444719951	20090815-20120814	FF
AB567050	RSCH	USDA	USDA	10.200	2,240.13	FOOD SAFETY-FARM TAB	20093447620073	20090901-20120831	FF
AB567280	RSCH	USDA	USDA	10.200	(7,730.65)	HARVEST PREPARATIO	20103415020664	20100701-20120630	FF
AB567300	RSCH	USDA	USDA	10.200	2,480.82	HARVEST PREPARATIO	20103415020664	20100701-20120630	FF
AB567330	RSCH	USDA	USDA	10.200	28,655.27	FOOD SAFETY-FARM TO	20103447620743	20100901-20130831	FF
AB567370	RSCH	USDA	USDA	10.200	339,918.81	BIOMASS-BASED ENERGY	20103444720772	20100701-20130630	FF
AB567390	RSCH	USDA	USDA	10.200	4,345.55	BIOMASS-BASED ENERGY	20103444720772	20100701-20130630	FF
AB567430	RSCH	USDA	NIFA	10.200	510.41	ANIMAL WASTE MGMT	20103885120710	20100601-20120531	FF
AB567450	RSCH	USDA	USDA	10.200	68,569.26	INTEGR PROD SYSTEMS	20103414620980	20100701-20130630	FF
AB567660	RSCH	USDA	USDA	10.200	5,520.43	INTEGR PROD SYSTEMS	20103414620980	20100701-20130630	FF
AB567850	RSCH	USDA	USDA	10.200	7,093.57	WINTER CANOLA ACRES	20113862430802	20110901-20130831	FF
AB567860	RSCH	USDA	USDA	10.200	3,439.99	WINTER CANOLA ACRES	20113862430802	20110901-20130831	FF
AB567940	RSCH	USDA	USDA	10.200	33,141.15	EFFECT FERTILIZATION	20113438131184	20110901-20140831	FF
AB567950	RSCH	USDA	USDA	10.200	8,732.67	TIME CRITICAL ASSESS	20113761031197	20110901-20130831	FF
AB568140	RSCH	USDA	USDA	10.200	61,368.26	S PLAINS WINTER CANO	20123862420253	20120901-20130831	FF
AB410990	RSCH	USDA	CSRS	10.203	(10,093.13)	HATCH-INTEGRATED	FEDERAL APPROPRIATIONS	20030701-00000000	FF
AB411165	RSCH	USDA	CSRS	10.203	12,905.67	INTEGRATED BIOFUELS	FEDERAL APPROPRIATIONS	20071001-20130930	FF
AB412161	RSCH	USDA	CSRS	10.203	11,203.30	CATTLE ENTERPRISE	FEDERAL APPROPRIATIONS	20070701-20160930	FF
AB412402	RSCH	USDA	CSRS	10.203	16,817.52	INTEGRATED BREEDING	FEDERAL APPROPRIATIONS	20070101-20170930	FF
AB412412	RSCH	USDA	CSRS	10.203	8,100.32	TURFGRASS PHYSIOLOGY	FEDERAL APPROPRIATIONS	20090501-20140930	FF
AB412441	RSCH	USDA	CSRS	10.203	4,879.71	INTEGRATED CULTURE	FEDERAL APPROPRIATIONS	19981001-20150930	FF
AB413550	RSCH	USDA	CSRS	10.203	31,728.40	LIVESTOCK MARKETING	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB413552	RSCH	USDA	CSRS	10.203	28,687.01	ALTERNATIVE PRODUCTI	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB413554	RSCH	USDA	CSRS	10.203	20,104.25	ASSESSING POLICIES	FEDERAL APPROPRIATIONS	20100201-20140930	FF
AB413556	RSCH	USDA	CSRS	10.203	28,621.75	ALTERNATIVE CROPS	FEDERAL APPROPRIATIONS	20100501-20140930	FF
AB413615	RSCH	USDA	CSRS	10.203	32,240.37	INTEGRATED SYSTEMS	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB413649	RSCH	USDA	CSRS	10.203	8,909.38	RENEWABLE ENERGY	FEDERAL APPROPRIATIONS	20100201-20140930	FF
AB413653	RSCH	USDA	CSRS	10.203	20,820.85	ENGINEERING SOLUTION	FEDERAL APPROPRIATIONS	20111201-20160930	FF
AB413654	RSCH	USDA	CSRS	10.203	13,678.64	RAINWATER HARVESTING	FEDERAL APPROPRIATIONS	20161201-20160930	FF
AB413708	RSCH	USDA	CSRS	10.203	3,478.68	IMPACTING LIVESTOCK	FEDERAL APPROPRIATIONS	20071001-20130930	FF
AB413729	RSCH	USDA	CSRS	10.203	41,345.48	PEST MANAGEMENT	FEDERAL APPROPRIATIONS	20011001-20130930	FF
AB413766	RSCH	USDA	CSRS	10.203	14,329.81	INTEGRATED GERMPLASM	FEDERAL APPROPRIATIONS	20030701-20170930	FF
AB413785	RSCH	USDA	CSRS	10.203	16,513.55	INTEGRATED CROP	FEDERAL APPROPRIATIONS	20030701-20140930	FF
AB413790	RSCH	USDA	CSRS	10.203	28,429.85	TURFGRASS DISORDERS	FEDERAL APPROPRIATIONS	20111001-20160930	FF
AB420990	RSCH	USDA	CSRS	10.203	(21,316.85)	STAFF BENE CONTROL	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AB421135	RSCH	USDA	CSRS	10.203	60,719.69	NUTRITION IMPACT	FEDERAL APPROPRIATIONS	20001001-20140930	FF
AB421165	RSCH	USDA	CSRS	10.203	15,141.65	BIOFUELS SUPPLEMENTS	FEDERAL APPROPRIATIONS	20071001-20130930	FF
AB421171	RSCH	USDA	CSRS	10.203	17,966.57	DRIED GRAINS	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB421179	RSCH	USDA	CSRS	10.203	69,409.83	GROWTH FACTORS	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB421182	RSCH	USDA	CSRS	10.203	48,542.82	FOLLICULAR MATURATIO	FEDERAL APPROPRIATIONS	20101001-20140930	FF
AB422105	RSCH	USDA	CSRS	10.203	16,540.91	GENE RESISTANCE	FEDERAL APPROPRIATIONS	20070101-20170930	FF

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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
AB422106	RSCH	USDA	CSRS	10.203	6,048.53	COVER CROPS	FEDERAL APPROPRIATIONS	20070401-20170930	FF
AB422107	RSCH	USDA	CSRS	10.203	50,226.92	AGRICULTURAL BYPROUD	FEDERAL APPROPRIATIONS	20070801-20170930	FF
AB422129	RSCH	USDA	CSRS	10.203	18,164.35	MICROBIAL CAMMUNITY	FEDERAL APPROPRIATIONS	19981001-20140930	FF
AB422136	RSCH	USDA	CSRS	10.203	71,706.91	PROMOTING BACTERIA	FEDERAL APPROPRIATIONS	20070601-20170930	FF
AB422161	RSCH	USDA	CSRS	10.203	3,018.94	CATTLE ENTERPRISE	FEDERAL APPROPRIATIONS	20051001-20160930	FF
AB422201	RSCH	USDA	CSRS	10.203	130,163.05	WEEDS CROPS	FEDERAL APPROPRIATIONS	00000000-20160930	FF
AB422204	RSCH	USDA	CSRS	10.203	78,718.55	TURFGRASS BREEDING	FEDERAL APPROPRIATIONS	19800229-20140930	FF
AB422210	RSCH	USDA	CSRS	10.203	50,250.92	IMPROVING AGROECOSYS	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB422223	RSCH	USDA	CSRS	10.203	30,555.85	SOIL-LANDSCAPE CHANG	FEDERAL APPROPRIATIONS	19830816-20160930	FF
AB422224	RSCH	USDA	CSRS	10.203	8,332.92	VADOSE ZONE	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB422225	RSCH	USDA	CSRS	10.203	65,572.16	BIOMASS PRODUCTION	FEDERAL APPROPRIATIONS	20100601-20140930	FF
AB422286	RSCH	USDA	CSRS	10.203	98,087.04	ENVIRONMENTAL SAFETY	FEDERAL APPROPRIATIONS	19921001-20140930	FF
AB422287	RSCH	USDA	CSRS	10.203	37,777.50	BIOENERGY PRODUCTION	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB422370	RSCH	USDA	CSRS	10.203	17,513.57	GRASSLAND BIRDS	FEDERAL APPROPRIATIONS	20121001-20170930	FF
AB422402	RSCH	USDA	CSRS	10.203	5,355.90	VEGETABLE BREEDING	FEDERAL APPROPRIATIONS	19901212-20170930	FF
AB422411	RSCH	USDA	CSRS	10.203	5,734.40	VEGETABLE MANAGEMENT	FEDERAL APPROPRIATIONS	20070301-20120930	FF
AB422441	RSCH	USDA	CSRS	10.203	4,077.69	BERMUDAGRASS CULTURE	FEDERAL APPROPRIATIONS	19981001-20150930	FF
AB423201	RSCH	USDA	CSRS	10.203	74,616.47	OXIDATIVE STRESS	FEDERAL APPROPRIATIONS	20031001-20140930	FF
AB423202	RSCH	USDA	CSRS	10.203	12,155.33	MAMMALIAN APOPTOSIS	FEDERAL APPROPRIATIONS	20070701-20120930	FF
AB423203	RSCH	USDA	CSRS	10.203	72,371.14	ELECTRON TRANSFER	FEDERAL APPROPRIATIONS	20121001-20150930	FF
AB423205	RSCH	USDA	CSRS	10.203	93,534.18	TRIGLYDERIDE HYDROLY	FEDERAL APPROPRIATIONS	19991001-20150930	FF
AB423208	RSCH	USDA	CSRS	10.203	51,063.44	SMALL RNAS IN LEGUME	FEDERAL APPROPRIATIONS	20121001-20170930	FF
AB423209	RSCH	USDA	CSRS	10.203	21,368.93	SMALL RNAS	FEDERAL APPROPRIATIONS	20070101-20120930	FF
AB423214	RSCH	USDA	CSRS	10.203	19,081.61	ELECTRON TRANSFER	FEDERAL APPROPRIATIONS	19981001-20120930	FF
AB423221	RSCH	USDA	CSRS	10.203	116,577.01	VIRUS EVOLUTION	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB423223	RSCH	USDA	CSRS	10.203	97,328.17	BIOENERGETIC APPARAT	FEDERAL APPROPRIATIONS	19821001-20140930	FF
AB423231	RSCH	USDA	CSRS	10.203	15,986.55	SPINDLE POSITIONING	FEDERAL APPROPRIATIONS	20090401-20130930	FF
AB423257	RSCH	USDA	CSRS	10.203	104,837.46	PROTEIN KINASE	FEDERAL APPROPRIATIONS	19860201-20140930	FF
AB423259	RSCH	USDA	CSRS	10.203	108,472.20	COTTON CELL	FEDERAL APPROPRIATIONS	19891001-20170930	FF
AB423402	RSCH	USDA	CSRS	10.203	58,266.34	FOOD SECURITY	FEDERAL APPROPRIATIONS	20111001-20160930	FF
AB423412	RSCH	USDA	CSRS	10.203	7,702.26	RURAL HEALTH	FEDERAL APPROPRIATIONS	20061001-20120930	FF
AB423424	RSCH	USDA	CSRS	10.203	45,621.39	ECONOMIC IMPACTS	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB423429	RSCH	USDA	CSRS	10.203	59,853.09	MARKET TRANSACTIONS	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB423548	RSCH	USDA	CSRS	10.203	64,118.35	PEST MANAGEMENT	FEDERAL APPROPRIATIONS	20090601-20140930	FF
AB423552	RSCH	USDA	CSRS	10.203	22,949.61	ALTERNATIVE PRODUCTI	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB423558	RSCH	USDA	CSRS	10.203	15,418.31	CONSUMER ASSESSMENT	FEDERAL APPROPRIATIONS	20101001-20150930	FF
AB423559	RSCH	USDA	CSRS	10.203	94,932.93	CROPS AND LIVESTOCK	FEDERAL APPROPRIATIONS	20111001-20160930	FF
AB423604	RSCH	USDA	CSRS	10.203	3,586.60	PRECISION TECHNOLOGY	FEDERAL APPROPRIATIONS	20070301-20120930	FF
AB423615	RSCH	USDA	CSRS	10.203	11,744.44	SENSING SYSTEMS	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB423635	RSCH	USDA	CSRS	10.203	55,167.32	STREAM INTERACTIONS	FEDERAL APPROPRIATIONS	20071001-20130930	FF
AB423647	RSCH	USDA	CSRS	10.203	53,401.09	SYNGAS UTILIZATION	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB423648	RSCH	USDA	CSRS	10.203	33,551.93	LID TECHNOLOGY	FEDERAL APPROPRIATIONS	20100401-20140930	FF
AB423649	RSCH	USDA	CSRS	10.203	1,593.26	RENEWABLE ENERGY	FEDERAL APPROPRIATIONS	20100201-20140930	FF
AB423650	RSCH	USDA	CSRS	10.203	29,065.63	SUBSURFACE PHOSPHORU	FEDERAL APPROPRIATIONS	20100701-20140930	FF
AB423654	RSCH	USDA	CSRS	10.203	4,339.69	RAINWATER HARVESTING	FEDERAL APPROPRIATIONS	20161201-20160930	FF
AB423705	RSCH	USDA	CSRS	10.203	28,564.36	PEST MANAGEMENT	FEDERAL APPROPRIATIONS	19971001-20140930	FF
AB423709	RSCH	USDA	CSRS	10.203	92,059.67	VIRUSES FUNGAL	FEDERAL APPROPRIATIONS	19981001-20150930	FF
AB423712	RSCH	USDA	CSRS	10.203	53,066.28	FUNCTIONAL GENOMICS	FEDERAL APPROPRIATIONS	20031001-20140930	FF

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AB423713	RSCH	USDA	CSRS	10.203	2,525.47	PLANT DISEASES	FEDERAL APPROPRIATIONS	20081001-20120930	FF
AB423714	RSCH	USDA	CSRS	10.203	14,660.62	INSECT TRANSMISSION	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB423716	RSCH	USDA	CSRS	10.203	31,324.85	STORED PSOCIDS	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB423720	RSCH	USDA	CSRS	10.203	22,390.99	ANTI-TICK VACCINES	FEDERAL APPROPRIATIONS	20070601-20160930	FF
AB423721	RSCH	USDA	CSRS	10.203	32,752.97	DISTURBANCE IMPACTS	FEDERAL APPROPRIATIONS	20070601-20160930	FF
AB423724	RSCH	USDA	CSRS	10.203	27,483.16	INSECT IMMUNITY	FEDERAL APPROPRIATIONS	20001001-20170930	FF
AB423729	RSCH	USDA	CSRS	10.203	12,109.41	PEST MANAGEMENT	FEDERAL APPROPRIATIONS	20011001-20130930	FF
AB423731	RSCH	USDA	CSRS	10.203	39,760.56	PLANT RESISTANCE	FEDERAL APPROPRIATIONS	19861201-20150930	FF
AB423779	RSCH	USDA	CSRS	10.203	31,310.71	HOST INTERACTIONS	FEDERAL APPROPRIATIONS	19881001-20120930	FF
AB423785	RSCH	USDA	CSRS	10.203	4,718.17	CROP DISEASES	FEDERAL APPROPRIATIONS	19911001-20140930	FF
AB423789	RSCH	USDA	CSRS	10.203	25,485.68	AGRICULTURAL BIOSECU	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB430990	RSCH	USDA	CSRS	10.203	848.05	STAFF BENE CONTROL	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AB431174	RSCH	USDA	CSRS	10.203	98,325.40	FEED EFFICIENCY	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB431175	RSCH	USDA	CSRS	10.203	19,417.45	ANIMAL GENOME	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB431176	RSCH	USDA	CSRS	10.203	11,701.32	SWINE NUTRITION	FEDERAL APPROPRIATIONS	20081201-20130930	FF
AB432102	RSCH	USDA	CSRS	10.203	45,942.75	PLANT GENETIC	FEDERAL APPROPRIATIONS	20031001-20130930	FF
AB432209	RSCH	USDA	CSRS	10.203	57,370.80	GENETIC DETERMINANTS	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB433413	RSCH	USDA	CSRS	10.203	98,779.99	BIOBASED COMMITTEE	FEDERAL APPROPRIATIONS	20080301-20130930	FF
AB433414	RSCH	USDA	CSRS	10.203	80,465.45	TMDL MODELING	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB433437	RSCH	USDA	CSRS	10.203	6,410.79	COMMUNITY HEALTH	FEDERAL APPROPRIATIONS	20121001-20170930	FF
AB433640	RSCH	USDA	CSRS	10.203	41,239.48	BIOBASED INDUSTRY	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB433641	RSCH	USDA	CSRS	10.203	60,645.11	BIOBASED INDUSTRY	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB433643	RSCH	USDA	CSRS	10.203	73,058.42	SPECIALTY CROPS	FEDERAL APPROPRIATIONS	20081001-20130930	FF
AB433645	RSCH	USDA	CSRS	10.203	61,092.69	SPECIALTY CROPS	FEDERAL APPROPRIATIONS	20090501-20130930	FF
AB433708	RSCH	USDA	CSRS	10.203	2,306.91	IMPACTING LIVESTOCK	FEDERAL APPROPRIATIONS	20071001-20120930	FF
AB433735	RSCH	USDA	CSRS	10.203	13,303.64	BIOLOGICAL CONTROL	FEDERAL APPROPRIATIONS	20071001-20130930	FF
AB433748	RSCH	USDA	CSRS	10.203	6,789.31	SOILBORNE PATHOGENS	FEDERAL APPROPRIATIONS	20061001-20120930	FF
AB440990	RSCH	USDA	CSRS	10.203	9,417.51	STAFF BENE CONTROL	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AB442303	RSCH	USDA	CSRS	10.203	24,778.75	WOOD COMPOSITE	FEDERAL APPROPRIATIONS	20031001-20130930	FF
AB442307	RSCH	USDA	CSRS	10.203	6,254.98	FIRE PERCEPTIONS	FEDERAL APPROPRIATIONS	20070701-20120930	FF
AB442308	RSCH	USDA	CSRS	10.203	28,831.15	CHICKASAW PLUM	FEDERAL APPROPRIATIONS	20081001-20120930	FF
AB442309	RSCH	USDA	CSRS	10.203	69,546.58	FOREST SILVICULTURE	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB442310	RSCH	USDA	CSRS	10.203	100,103.29	LOBLOLLY PINE	FEDERAL APPROPRIATIONS	20081001-20140930	FF
AB442313	RSCH	USDA	CSRS	10.203	24,682.60	FLOW PATHS	FEDERAL APPROPRIATIONS	20111001-20140930	FF
AB442360	RSCH	USDA	CSRS	10.203	62,856.80	ANTHROPOGENIC CHANGE	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AB442367	RSCH	USDA	CSRS	10.203	27,961.95	STORM DAMAGE	FEDERAL APPROPRIATIONS	20101001-20120930	FF
AB442371	RSCH	USDA	CSRS	10.203	112,429.06	CARBON SEQUESTRATION	FEDERAL APPROPRIATIONS	20121001-20170930	FF
AB442372	RSCH	USDA	CSRS	10.203	44,558.68	CARBON STOCK	FEDERAL APPROPRIATIONS	20121001-20170930	FF
AB460990	RSCH	USDA	CSRS	10.203	(690.02)	STAFF BENE CONTROL	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AB461167	RSCH	USDA	CSRS	10.203	6,027.23	BEEF QUALITY	FEDERAL APPROPRIATIONS	20071001-20120930	FF
AB461185	RSCH	USDA	CSRS	10.203	26,398.26	INNATE HOST DEF OF C	FEDERAL APPROPRIATIONS	20111001-20160930	FF
AB461415	RSCH	USDA	CSRS	10.203	7,760.56	CATTLE HEALTH	FEDERAL APPROPRIATIONS	20061001-20170930	FF
AB461442	RSCH	USDA	CSRS	10.203	10,896.45	EQUINE PHYSIOLOGY	FEDERAL APPROPRIATIONS	20091001-20140930	FF
AA522938	RSCH	USDA	USDA	10.206	(0.01)	MOMORDICA CHARANTIA	20083520018692	20071215-20111214	FF
AA523268	RSCH	USDA	USDA	10.206	204.80	MATERNAL DIETARY NUT	20083520018779	20080101-20121231	FF
AA528209	RSCH	USDA	USDA	10.206	31,814.22	BURN REGIMES RANGE	20093510105170	20081215-20121214	FF
AB565940	RSCH	USDA	USDA	10.206	(1,024.43)	INCR ACCESS CELLULOS	20073550418244	20070901-20110831	FF
AB566640	RSCH	USDA	USDA	10.206	55,166.42	ENHANCE DISEASE RES	20083520404544	20080901-20130831	FF

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AB566770	RSCH	USDA	USDA	10.206	4,576.32	BURN REGIMES RANGE	20093510105170	20081215-20121214	FF
AE548599	RSCH	USDA	USDA	10.206	13,368.34	BURNING REGINE RANGE	20093510105170	20081215-20121214	FF
AE548900	RSCH	USDA	USDA	10.206	79,139.16	MICRORNA BOVINE	20093550505855	20090901-20120831	FF
AB516290	RSCH	USDA	3CCF	10.212	392.21	FEED USE CATTLE INDU	20093361020279 pass thru 3CCF AB516290OSU	20090901-20120831	PF
AB516300	RSCH	USDA	3CCF	10.212	1,437.92	FEED USE CATTLE INDU	20093361020279 pass thru 3CCF AB516290OSU	20090901-20120831	PF
AB516310	RSCH	USDA	3CCF	10.212	6,587.14	FEED USE CATTLE INDU	20093361020279 pass thru 3CCF AB516290OSU	20090901-20120831	PF
AB517680	RSCH	USDA	UGA	10.215	10,551.21	FOOD / ENVIRONMENTAL	20113864030550 pass thru UGA RD319287489	20110901-20130831	PF
AB518220	RSCH	USDA	UMAR	10.215	8,001.46	RENEW SARE PERF MEAS	20113864030810 pass thru UMAR Z546003	20120102-20130930	PF
AB516700	RSCH	USDA	LU	10.216	1,524.56	BOER GOAT SELECTION	20083881404741 pass thru LU L902079	20100801-20120831	SF
AB517410	RSCH	USDA	FVSU	10.216	34,744.90	INFIELD PROD ETHANOL	201038882121570 pass thru FVSU CANFVSU110	20100901-20130831	PF
AA543782	RSCH	USDA	CORN	10.253	22,651.05	CHOICE ARCHETURE STR	740781016 pass thru CORN 621409874	20120601-20130930	PF
AA541462	RSCH	USDA	USDA	10.303	22,223.39	BEEF CATTLE PILOT DM	20115111031044	20110901-20140831	FF
AA541472	RSCH	USDA	USDA	10.303	14,907.70	BEEF CATTLE PILOT DM	20115111031044	20110901-20140831	FF
AB516260	RSCH	USDA	UNEB	10.303	6,308.23	SAFETY MICROWAV FOOD	20085111004340 pass thru UNEB 25622101640	20090228-20130731	PF
AB516750	RSCH	USDA	KSU	10.303	9,962.67	CTRL / MONITOR INSEC	20105110221660 pass thru KSU S11080	20100901-20130831	PF
AB517540	RSCH	USDA	ASUJ	10.303	18,723.86	PEST MANAGMENT RICE	20115110231125 pass thru ASUJ 21102601512	20120112-20140831	PF
AB517630	RSCH	USDA	MSU	10.303	25,635.83	METHYL BROMIDE ALT	20115110231110 pass thru MSU 01200032237	20120115-20130731	PF
AB567090	RSCH	USDA	USDA	10.303	190,785.12	FILTH FLY TRANSMISSI	20095111005856	20090901-20130831	FF
AB567100	RSCH	USDA	USDA	10.303	600.33	FILTH FLY TRANSMISSI	20095111005856	20090901-20130831	FF
AB567490	RSCH	USDA	USDA	10.303	451,856.77	IWHEAT-WEB BASED IPM	20105110121642	20100901-20140831	FF
AB567640	RSCH	USDA	USDA	10.303	44,648.44	IWHEAT-WEB BASED IPM	20105110121642	20100901-20140831	FF
AB567650	RSCH	USDA	USDA	10.303	19,648.21	IWHEAT-WEB BASED IPM	20105110121642	20100901-20140831	FF
AB567920	RSCH	USDA	USDA	10.303	102,554.29	BEEF CATTLE PILOT DM	20115111031044	20110901-20140831	FF
AB567930	RSCH	USDA	USDA	10.303	12,013.89	BEEF CATTLE PILOT DM	20115111031044	20110901-20140831	FF
AB518030	RSCH	USDA	UARZ	10.307	97,944.59	SAFETY QUALITY ORGAN	20105130021760 pass thru UARZ 52142	20120103-20140831	PF
AB517020	RSCH	USDA	TRFD	10.309	64,804.66	PLANT GENETICS-WU	20105118121064 pass thru TRFD S110020	20100901-20130831	PF
AB517030	RSCH	USDA	TRFD	10.309	59,760.19	PLANT GENETIC-MARTIN	20105118121064 pass thru TRFD S110020	20100901-20130831	PF
AB517040	RSCH	USDA	TRFD	10.309	23,485.35	PLANT GENETIC-MOSS	20105118121064 pass thru TRFD S110020	20100901-20130831	PF
AB518000	RSCH	USDA	TRFD	10.309	20,403.51	PLANT GENETICS/GENO	20105118121064 pass thru TRFD 50041106001	20100901-20130831	PF
AB567670	RSCH	USDA	USDA	10.309	35.50	DEFINE RSCH / EXTENS	20105118121886	20100901-20120831	FF
AA538601	RSCH	USDA	UARK	10.310	10,539.11	BIOEN CROPS ON PESTS	20116700930141 pass thru UARK UAAES910840	20110301-20160229	PF
AA545553	RSCH	USDA	USDA	10.310	21,799.18	SKELETAL HEALTH	20126701119906	20120815-20140814	FF
AB516470	RSCH	USDA	TTU	10.310	48.45	GROWTH PROMOTERS	20108511220573 pass thru TTU 21A29501	20100215-20130214	PF
AB516540	RSCH	USDA	KSU	10.310	3,750.24	EXPOST ANALYS MCOOL	20106540020847 pass thru KSU S11012	20100615-20121231	PF
AB517090	RSCH	USDA	UCAL	10.310	111,742.86	IMPROVING BARLEY WHE	20116800230029 pass thru UCAL 201015171822	20110201-20140131	PF
AB517180	RSCH	USDA	UARK	10.310	28,313.56	BIOENERGY CROP PESTS	20116700930141 pass thru UARK UAAES910840	20110301-20160229	PF
AB517210	RSCH	USDA	UFL	10.310	171,604.67	RSCH EDUC / EXTENSIO	20116800230185 pass thru UGL UF11098	20110301-20140228	PF
AB518310	RSCH	USDA	UNEB	10.310	14,901.32	INCR ADOPTION IPM	20136800420358 pass thru UNEB 256268005	20130101-20131130	PF
AB566160	RSCH	USDA	USDA	10.310	4,334.59	ESCHERICHIA COLI 015	20108521220662	20120601-20140531	FF
AB567170	RSCH	USDA	USDA	10.310	7,623.80	AGENT BASED MODELS	20106540020432	20100101-20121231	FF
AB567200	RSCH	USDA	USDA	10.310	106,820.50	RANGELAND HETEROGENE	20108510120457	20100101-20131231	FF
AB567220	RSCH	USDA	USDA	10.310	160,584.81	MPS AS DIAGNOSTIC	20108560520542	20100115-20140114	FF
AB567230	RSCH	USDA	USDA	10.310	3,810.94	ID BIOLOGICAL MECHAN	20106520620605	20100301-20140228	FF
AB567440	RSCH	USDA	USDA	10.310	106,741.60	MASS PARA SEQUENCING	20108560520542	20100115-20140114	FF
AB567690	RSCH	USDA	USDA	10.310	189,870.50	PLANT SOIL MICROBIAL	20116700930002	20110101-20151231	FF
AB567700	RSCH	USDA	USDA	10.310	285,177.45	NEUROECONOMICS FOOD	20116702330047	20110201-20140131	FF
AB567750	RSCH	USDA	VT	10.310	19,892.50	SWITCHGRASS RUST DIS	20116700930133 pass thru VT 42219019075	20110701-20160630	PF
AB568220	RSCH	USDA	USDA	10.310	2,951.77	BEEF CATTLE PROD	20136900220621	20130215-20140214	FF

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AE548880	RSCH	USDA	USDA	10.310	23,126.75	M HAEM CHIMERIC PROT	20096511905733	20090901-20130831	FF
AB567110	RSCH	USDA	USDA	10.312	682,038.98	SUSTAIN FEEDSTOCK PR	20091000606070	20090901-20130831	FF
AB567120	RSCH	USDA	USDA	10.312	362,435.53	SUSTAIN FEEDSTOCK PR	20091000606070	20090901-20130831	FF
AB567130	RSCH	USDA	USDA	10.312	98,357.13	SUSTAIN FEEDSTOCK PR	20091000606070	20090901-20130831	FF
AB567630	RSCH	USDA	USDA	10.320	95,620.53	SUN GRANT-SOUTH CENT	20103850221836	20100901-20150831	FF
AB567960	RSCH	USDA	USDA	10.320	17,123.74	SUN GRANT PROGRAM	20103850221836	20100901-20141031	FF
AB567980	RSCH	USDA	USDA	10.320	45,925.01	SUN GRANT PROGRAM	20103850221836	20110901-20150831	FF
AB567990	RSCH	USDA	USDA	10.320	2,933.17	SUN GRANT PROGRAM	20103850221836	20110901-20150831	FF
AB568020	RSCH	USDA	USDA	10.320	9,872.69	SUN GRANT-SOUTH CENT	20103850221836	20100901-20150831	FF
AB568230	RSCH	USDA	USDA	10.320	5,495.70	SUN GRANT-SOUTH REG	20103850221836	20120701-20140630	FF
AB516040	RSCH	USDA	TAES	10.500	(70.21)	PECAN PEST MGMT-IPM	2008059024 pass thru TAES 3701TAMUNCSU05	20080101-20120630	PF
AB567760	RSCH	USDA	USFS	10.652	25,206.94	25YR REMEASUREMENT	11CA11330124042	20110408-20150630	FF
AB567970	RSCH	USDA	USFS	10.652	35,311.16	SHORTLEAF PINE REGEN	12CA11330126014	20120119-20131231	FF
AA540982	RSCH	USDA	USDA	10.6XX	5,000.37	OUACHITA NTL FOREST	11CS11080900003	20110831-20140115	FF
AB566120	RSCH	USDA	USDA	10.902	(9,885.93)	TILLAGE TOOL PARAMET	68748212511	20120628-20130930	FF
AB516560	RSCH	USDA	NC	10.912	25,556.62	SERICIA LESPEDEZA-FP	NRCS693A759169 pass thru NC NA	20091231-20130831	PF
AB516570	RSCH	USDA	NC	10.912	3,744.92	SERICIA LESPEDEZA-CR	NRCS693A759169 pass thru NC NA	20091231-20130831	PF
AB518130	RSCH	USDA	ILLR	10.912	11,135.00	REMOVING DISOLVED PH	693A7512218 pass thru ILLR AB518130PENN	20120901-20150630	PF
AB518140	RSCH	USDA	NCSU	10.912	3,513.64	REFINE / REGION SOUT	693A7512182 pass thru NCSU 2012163202	20120920-20150930	PF
AB518150	RSCH	USDA	NCSU	10.912	126.36	REFINE / REGION SOUT	693A7512182 pass thru NCSU 2012163202	20120920-20150930	FF
AB518160	RSCH	USDA	UDEL	10.912	24,711.97	INNOVATIVE APPROACH	693A7512244 pass thru UDEL 30475	20120901-20150831	PF
AB549250	RSCH	USDA	OCC	10.912	45,372.84	DEVELOP HIGH QUAL CA	693A7510167 pass thru OCC NA	20100917-20130917	SF
AB566130	RSCH	USDA	USDA	10.912	12,082.48	OPTIMIZE NITROGEN REC	6973351222	20120713-20150709	FF
AB568080	RSCH	USDA	USDA	10.912	25,641.59	SYS BASED CROP 2.0	693A7512186	20120928-20150831	FF
AA543672	RSCH	USDA	USDA	10.961	2,687.94	BIFAD CRSP MODEL EVA	5831482122	20120301-20120930	FF
AB567510	RSCH	USDA	USDA	10.962	8,951.19	INSECTICIDAL EFFECTS	5831480117	20100715-20131031	FF
AA540732	RSCH	USDA	USDA	10.XXX	24,439.25	AMPHIBIAN USE MANMAD	11CS11080900001	20110908-20140615	FF
AB517160	RSCH	USDA	KLFD	10.XXX	1,465.64	RESIN-COATED CTRL RE	6962151010004 pass thru KLFD NA	20110315-20291231	PF
AB517190	RSCH	USDA	SS	10.XXX	12,708.11	INTEGRATED RISK MGMT	10IE53101004RFA6063 pass thru SS NA	20100901-20121231	PF
AB567520	RSCH	USDA	USDA	10.XXX	10,122.81	DISTURBANCE BASED DE	10CA11330124152	20100820-20130930	FF
AB568090	RSCH	USDA	USFS	10.XXX	14,709.54	SHORTLEAF PINE REGEN	12CS11330126127	20120824-20131231	FF
AE549711	RSCH	USDA	USDA	10.XXX	1,406.81	CLASSICAL SWINE FEVE	1194190097CA	20110701-20130331	FF
AE550902	RSCH	USDA	USDA	10.XXX	11,880.00	PSEUDORABIES SURVEIL	1194190211CA	20110801-20130331	FF
Department of Agriculture					9,829,637.29				
DEPARTMENT OF DEFENSE									
AA527779	RSCH	DEFS	USAF	12.300	(2,215.36)	EXPL COGNITIVE REASN	FA87500920036	20081113-20111114	FF
AA537491	RSCH	ONR	OU	12.300	22,672.79	BIOLOGAL STABLILTY	N000141010946 pass thru OU 201119	20100801-20130731	SF
AE551182	RSCH	DEFS	ONR	12.300	709,957.56	BETTER CANINE SOLDIE	N000141210793	20120601-20141031	FF
AA536921	RSCH	DEFS	USAR	12.420	44,352.11	ZINC SPECIFIC TRANSR	W81XWH1010836	20100915-20130914	FF
AA525209	RSCH	DEFS	OU	12.431	(168.40)	DOMAIN PARTICLE FILT	W911NF0810293 pass thru OU 200908	20080701-20120630	SF
AA532580	RSCH	DEFS	USAR	12.431	40,594.74	BATTLEFIELD SITUATIO	W911NF1010015	20091106-20131105	FF
AA537351	RSCH	USAR	UM	12.431	20,280.05	ADV POLYMER SYSTEMS	W911NF1010476 pass thru UM 0003054501	20100915-20120914	PF
AA539091	RSCH	DEFS	USAR	12.431	155,705.51	VARIATION MATING AGG	W911NF1110111	20110401-20130731	FF
AA541162	RSCH	DEFS	USAR	12.431	27,571.79	ETHO-GENETIC APPRAIS	W911NF1110440	20110901-20120831	FF
AA541832	RSCH	DEFS	USAR	12.431	844.94	MAGNETIC FIELD MICRO	W911NF1110354	20110808-20121006	FF
AE548940	RSCH	DEFS	USAR	12.431	147,888.73	MUSCLE ADAPTATIONS	W911NF0910549	20091001-20130930	FF
AE549190	RSCH	DEFS	USAR	12.431	3,303.17	MUSCLE ADAPT-ADD ON	W911NF0910549	20091001-20130930	FF

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AE550912	RSCH	DEFS	USAR	12.431	5,716.07	EXERCISE PHYSIOLOGY	W911NF1110418	20110901-20120831	FF
AE551523	RSCH	DEFS	USAR	12.431	19.80	FATIGUE RESISTANCE	W911NF1310091	20130415-20131014	FF
AB568050	RSCH	DEFS	USAR	12.630	131,158.67	CLIMATE CHANGE INDUC	W912HZ1210003	20120312-20141228	FF
AA532140	RSCH	USAF	USAF	12.800	176,240.16	ENERGY HARVESTING-	FA95501010010	20091015-20140314	FF
AA541092	RSCH	USAF	USAF	12.800	81,809.18	NANOMETER LOW POWER	FA87501120273	20110928-20140927	FF
AA545203	RSCH	USAF	TAMU	12.800	38,621.12	CLIQUE RELAZ BIOLOG	FA95501210103 pass thru TAMU B8582	20120701-20130630	PF
AA537701	RSCH	DEFS	NSA	12.901	3,016.50	AUTOMORPHIC FORMS	H982301110149	20110223-20130222	FF
AA542422	RSCH	NSA	NSA	12.901	21,174.72	DISTRIB ALGEBRAIC NU	H982301210227	20120110-20140109	FF
AA533690	RSCH	DEFS	DTRA	12.910	364,276.66	LUMINESCENCE MATERIA	HDTRA11010007	20100218-20150221	FF
AA533930	RSCH	DEFS	OU	12.910	180,256.13	INVEST NATURAL LIGHT	HR00111010056Z83100 pass thru OU 201038	20100607-20140531	SF
AA528789	RSCH	DEFS	SI	12.XXX	906.09	DAC/SI 08-149 MASTER	GS07T00BGD0039 pass thru SI S2LG7SC149	20070810-20080930	PF
AA530110	RSCH	DEFS	TSI	12.XXX	(743.61)	LOW COST TRACE LEVEL	FA8501090035 pass thru TSI S34709OKSTATE	20090930-20110929	PF
AA534500	RSCH	DEFS	TSI	12.XXX	493.74	PLASMONIC NANOSTRUCT	FA955010C0074TSIJOBY357 pass thru TSI S3	20100501-20291231	PF
AA535090	RSCH	DEFS	ACEN	12.XXX	33,744.74	USACE DZIALOWSKI	NA pass thru ACEN NA	20100701-20121031	FF
AA535521	RSCH	DEFS	ANDO	12.XXX	8,347.92	STTR PHASE II	N6833510C0020 pass thru ANDO ACS10CN08T	20100530-20120830	PF
AA535713	RSCH	DEFS	SERC	12.XXX	(1,286.63)	SERCO-TASK 26-INSTR	GS07T00BGD0039 pass thru SERC S2LG7SC149	20100801-20110731	PF
AA535714	RSCH	DEFS	SERC	12.XXX	40,595.22	SERCO-TASK #57-OY3	GS07T00BGD0039 pass thru SERC S2LG7SC149	20110801-20120731	PF
AA535715	RSCH	DEFS	SERC	12.XXX	70,709.91	SERCO-AME	GS07TOOBGD0039 pass thru SERC S2LG7SC14	20111103-20120930	PF
AA536541	RSCH	USAF	DII	12.XXX	51,895.56	SBIR PHASE II-PERCH	FA865110C0137 pass thru DII EN10RS15301	20100901-20121231	PF
AA539291	RSCH	DEFS	ACEN	12.XXX	0.01	PUBLIC INPUT SEC3134	W912BV11P0133	20110711-20111212	FF
AA542282	RSCH	USAF	VEG	12.XXX	3,948.60	BAIM-BAD ACTOR IDENT	FA811712C0005 pass thru VEG AA542282	20111221-20120920	PF
AA543102	RSCH	DEFS	SNWS	12.XXX	23,889.79	PASSIVE SAMPLERS MUN	N6600112P7461	20120313-20130312	FF
AA543482	RSCH	DEFS	EXEL	12.XXX	27,101.79	PHYSICAL LAYER-FPP	N0017311C2045 pass thru EXEL 366079	20120403-20130831	PF
AA543842	RSCH	DEFS	UML	12.XXX	33,302.01	5 SAMPLE MATRICES 4	NA pass thru UML PO000438	20120508-20120807	PF
AA543932	RSCH	DEFS	UML	12.XXX	18,935.97	ULYSSES/NOCTUA VEHCL	NA pass thru UML PO000364	20120321-20121220	PF
AA543942	RSCH	DEFS	UML	12.XXX	17,960.56	ULYSSES/NOCTUA PROPE	NA pass thru UML PO000369	20120321-20121220	PF
AA545303	RSCH	DEFS	WAVE	12.XXX	23,883.94	TERAHERTZ NONDESTRUC	N0002412P4311 pass thru WAVE NA	20120727-20130123	PF
AA545383	RSCH	DEFS	SERC	12.XXX	258,899.01	SERCO-OY4,TSK 57	GS07T00BGD0039 pass thru SERC P000011	20120731-20120814	PF
AA546683	RSCH	USAR	TTA	12.XXX	14,814.21	SUB-WAVELENGTH FARFI	W911NF12C0079 pass thru TTA 604201	20121010-20130310	PF
AA547133	RSCH	USAR	TSI	12.XXX	33,079.23	PLASMONIC NANOWIRE	W911QY13P0001 pass thru TSI S39712OKSTAT	20121001-20130430	PF
AA548303	RSCH	DEFS	DII	12.XXX	18,664.15	OSU SUPPORT PESE PRJ	FA865009D5037S875130014 pass thru DII NA	20130301-20131231	PF
AA548923	RSCH	DEFS	UML	12.XXX	3,695.66	ACOUSTIC MEASUREMENT		20130415-20130731	PF
AB515670	RSCH	USAR	KSU	12.XXX	33,601.51	CONT WIRELESS MONIT	W91ZLK08C0009 pass thru KSU S09006	20080630-20130628	PF
AB518410	RSCH	DEFS	IU	12.XXX	12,072.55	SOIL MICROBIAL COMMU		20130301-20140131	PF
AB567730	RSCH	DEFS	ACEN	12.XXX	123,227.43	CARBON FOOTPRINT PRE	W912HQ11C0032	20110404-20130403	FF
AE548970	RSCH	ARPA	UC	12.XXX	75,230.15	COMBIN DRUG SCREEN	N6600110C2134 pass thru UC FY10360003	20100331-20140517	PF
AE549671	RSCH	DEFS	K2SS	12.XXX	13,754.60	IDD2.0	N0001411C0493 pass thru K2SS K2OSU0493	20110810-20120708	PF
AE551273	RSCH	DEFS	K2SS	12.XXX	262,963.18	IDD2.0	N0001411C0493 pass thru K2SS K2OSU0493	20120709-20130708	PF
Total Department of Defense					3,376,763.93				
DEPARTMENT OF INTERIOR									
AB567870	RSCH	USDI	BLM	15.232	27,675.96	JFSP11-1-2-19	L11AC20259	20110901-20150930	FF
AB567880	RSCH	USDI	BLM	15.232	19,219.88	JFSP 11-1-2-19	L11AC20259	20110901-20150930	FF
AB567890	RSCH	USDI	BLM	15.232	17,522.94	JFSP 11-1-2-19	L11AC20259	20110901-20150930	FF
AB567570	RSCH	UFWS	ODWC	15.608	326.08	INVASION OK RESERVOI	N2R1 pass thru ODWC 3209004233	20100801-20120731	SF
AA521688	RSCH	USDI	UFWS	15.614	(0.01)	WINTERING WATERFOWL	201817J859	20070901-20111215	FF
AA532200	RSCH	USDI	UFWS	15.614	(89.98)	HUMAN DISTURBANCE	201819I610	20090901-20111215	FF
AB566650	RSCH	USDI	UFWS	15.614	8,035.16	REVISION FWS BIOL	2018IJ848	20080808-20120730	FF

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AB566980	RSCH	USDI	UFWS	15.614	2,262.00	PYRIC-HERBIVORY	20181AJ600	20100115-20120531	FF
AA539751	RSCH	UFWS	ODWC	15.615	9,097.24	GENETIC STRUC OZARK	E77R1 pass thru ODWC 3209004208	20111201-20121130	SF
AA546933	RSCH	UFWS	ODWC	15.615	15,273.75	OZARK BIG EARED BAT	NA pass thru ODWC E77R1	20121201-20131130	SF
AB549680	RSCH	UFWS	ODWC	15.615	2,878.91	LARGE-RIVER FISH SAM	NA pass thru ODWC F13AP00235	20130501-20140430	SF
AA539071	RSCH	UFWS	ODWC	15.634	(4,844.66)	FRESHWATER TURTLES	T511 pass thru ODWC 3209003668	20110501-20120430	SF
AA543922	RSCH	UFWS	ODWC	15.634	37,815.31	OZARK REGION NE OK	T58R1 pass thru ODWC 3209004425	20120601-20130531	SF
AA544933	RSCH	UFWS	ODWC	15.634	17,211.52	FRESHWATER TURTLES	F12AF00589 pass thru ODWC 3209004942	20120501-20121231	SF
AB515980	RSCH	UFWS	NGPC	15.634	(167.26)	PATCH BURN GRAZING	T65R1 pass thru NGPC NA	20090209-20130331	PF
AB541260	RSCH	UFWS	ODWC	15.634	31,960.12	FOW ALT CRAYFISH	T60R1 pass thru ODWC 3209004412	20120601-20130531	SF
AB541340	RSCH	UFWS	ODWC	15.634	47,540.84	MUSSELS ASSEMBLAGES	T57R1 pass thru ODWC 3209004411	20120701-20130630	SF
AB541360	RSCH	UFWS	ODWC	15.634	20,628.95	CONSERV LEE CREEK	T53R1 pass thru ODWC 3209004126	20120701-20130630	SF
AB549440	RSCH	UFWS	ODWC	15.634	1,082.89	FLOW ALT TO CRAYFISH	T60R1 pass thru ODWC 3209004412	20110601-20120531	SF
AB549560	RSCH	UFWS	ODWC	15.634	1,528.32	HYDROLOGIC ALT SPEC	T53R1 pass thru ODWC 3209004126	20110701-20120630	SF
AB549590	RSCH	UFWS	ODWC	15.634	2,515.37	MULT SPITIAL SCALE	T57R1 pass thru ODWC 3209004411	20110701-20120630	SF
AB567680	RSCH	UFWS	ISU	15.634	33,271.08	VEGETATION RESPONSE	CRDR80010KREEE110050 pass thru ISU 473403	20100801-20130731	PF
AB567320	RSCH	USDI	UFWS	15.642	(300.33)	USFW COSTSHARE 2010	61520AJ001	20100315-20120331	FF
AB541440	RSCH	UFWS	ODWC	15.669	22,501.00	RANGE WIDE LESSER PR	F11AC00813 pass thru ODWC GPLCC2012001	20120801-20130713	SF
AB567800	RSCH	USDI	UFWS	15.670	114,175.53	REPROD SUCCESS ARK R	F11AP00574	20110715-20130531	FF
AA537221	RSCH	USDI	USGS	15.805	4,120.26	SCALE DEP PHOSPHORUS	G10AP0013700012000	20100901-20130831	FF
AA538761	RSCH	USDI	USGS	15.805	(37.35)	WATER RSCH-	G11AP20100	20110301-20130228	FF
AB541120	RSCH	USDI	USGS	15.805	24,839.40	QUANT ASSESSMENT CLI	G11AP20100	20120301-20130228	FF
AB566110	RSCH	USDI	USGS	15.805	55,356.08	REGIONAL CLIMATE	G12AP20104	20120514-20130405	FF
AB567040	RSCH	USDI	USGS	15.805	33,589.62	EASTERN REDCEDER ENC	G09AP0014600012000	20090901-20131231	FF
AB567540	RSCH	USDI	USGS	15.805	65,357.27	SCALE DEP PHOSPHORUS	G10AP0013700012000	20100901-20130831	FF
AB567550	RSCH	USDI	USGS	15.805	9,900.79	SCALE DEP PHOSPHORUS	G10AP0013700012000	20100901-20130831	FF
AB567720	RSCH	USDI	USGS	15.805	7,440.43	WATER RSCH-OCHSNER	G11AP20100	20110301-20130228	FF
AB567780	RSCH	USDI	USGS	15.805	15,978.50	OWRRI FEDERAL	G11AP20100	20110701-20130228	FF
AB568040	RSCH	USDI	USGS	15.805	44,477.28	OWRRI FEDERAL	G11AP20100	20110301-20140228	FF
AB568070	RSCH	USDI	USGS	15.805	21,940.90	IDENTIFY NUTRIENT PA	G11AP20100	20120301-20140228	FF
AB568250	RSCH	USDI	USGS	15.805	2,295.38	GRAIN SORGHUM CORN	G11AP20100003	20130301-20140228	FF
AB567910	RSCH	USDI	USGS	15.808	1,761.74	PREC COLL FY2012	NA pass thru USGS NA	20111001-20120930	FF
AA539821	RSCH	USGS	TTU	15.812	7,585.97	CRP EFFECTS OGALLALA	G11AC20225 pass thru TTU 21H05201	20110401-20120930	PF
AA543792	RSCH	USDI	USGS	15.812	30,060.38	INFLUNCE USDA PROGRM	G12AC20319	20120701-20151230	FF
AA545093	RSCH	USDI	USGS	15.812	35,516.58	LAND USE / CONSERVE	G12AC20294	20120701-20151231	FF
AA545773	RSCH	USDI	USGS	15.812	12,649.23	ZOOPLANKTON AVAIL	G12AC20430	20120801-20140731	FF
AB566140	RSCH	USDI	USGS	15.812	39,975.63	ECHOHYDROLOGY MODELS	G12AC20411	20120723-20131031	FF
AB566150	RSCH	USDI	USGS	15.812	9,875.63	ZOOPLANKTON AVAIL	G12AC20430	20120801-20140731	FF
AB566800	RSCH	USDI	USGS	15.812	5,535.05	GENOMIC SIGNATURE RE	G09AC000960001XF00	20090512-20120930	FF
AB567740	RSCH	USDI	USGS	15.812	6,135.77	MICROBIAL WATER QUAL	G11AC20070	20110324-20130331	FF
AB568060	RSCH	USGS	OU	15.820	41,054.87	CLIMATE SCIENCE CENT	G12AC00002 pass thru OU 201231	20120301-20130228	SF
AA540722	RSCH	USDI	OHS	15.904	29,363.02	THEMATIC SURVEY HIST	NA pass thru OHS 11402	20110930-20120929	SF
AA540992	RSCH	USDI	OHS	15.904	38,664.37	OLI/NR DATABASE MON	401131943 pass thru OHS 11804	20110930-20120929	SF
AA545373	RSCH	USDI	OHS	15.904	17,282.71	THEMATIC SURVEY HIST	NA pass thru OHS 12402	20120930-20130929	SF
AA545863	RSCH	USDI	OHS	15.904	42,109.41	OLI/NR DATABASE MON	401241943 pass thru OHS 12804	20120930-20130929	SF
AA537861	RSCH	NPS	IU	15.916	840.93	NATIONAL TRAILS SURF	H0500000011AJ2420070133 pass thru IU BL	20110301-20120630	PF
AA548293	RSCH	USDI	UFWS	15.XXX	1,692.70	PESTICIDE CONCENTRAT	F12PX03325	20120914-20121231	FF
AA548793	RSCH	UFWS	ODWC	15.XXX	4,419.05	END FISH / CRAYFISH		20130601-20140531	SF
AB542490	RSCH	UFWS	ODWC	15.XXX	1,629.42	IMPACTS FLOW ALTERAT		20130601-20140531	SF

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Total Department of Interior					<u>1,038,531.63</u>				
DEPARTMENT OF JUSTICE									
AA537311	RSCH	USDJ	USDJ	16.560	100,640.37	IMPROV INVESTIG LEAD	2010DNBXXK217	20101001-20130831	FF
AA546743	RSCH	USDJ	USDJ	16.560	47,281.65	IMPROVE PDQ DATABASE	2012DNBXXK059	20130101-20141231	FF
AG501180	RSCH	USDJ	USDJ	16.560	18,787.20	WMD LAB REC	2009DNBXXK192	20100101-20121231	FF
AA533380	RSCH	USDJ	USDJ	16.753	28,712.19	CTR TELECOMMUNICATIO	2010D6BX0002	20091001-20120731	FF
Total Department of Justice					<u>195,421.41</u>				
DEPARTMENT OF TRANSPORTATION									
AA515747	RSCH	USDT	UFHA	20.200	(67,752.26)	MOTORCYCLE CRASH STU	DTFH6106H00034	20060901-20120630	FF
AA519077	RSCH	USDT	UFHA	20.200	18,554.41	PRECAST CONCRETE PAV	DTFH6107H00006	20070418-20121231	FF
AA537021	RSCH	USDT	ISUS	20.200	2,527.06	CONCRETE PAVE MIX	DTFH6106H00011WP25 pass thru ISUS 4361717	20100902-20120725	PF
AA540332	RSCH	USDT	LTRC	20.200	287,775.17	TRAFFIC / DATA PREP	TPF5242 pass thru LTRC 121PF30000424	20110901-20140831	PF
AA542272	RSCH	USDT	TCMS	20.200	19,811.80	MDA-EFFECT AGG WORKA	DTFH6106H00011 pass thru TCMS MDA001	20120101-20120720	PF
AA544482	RSCH	USDT	UFHA	20.200	799,669.84	MOTORCYCLE CRASH	DTFH6106H00034	20120401-20150331	FF
AA545893	RSCH	USDT	ODOT	20.200	16,726.70	BLACK ICE DETECTION	SPRY001058RSITEM2249PI194	20121001-20130930	SF
AB541450	RSCH	USDT	ODOT	20.200	55,292.85	INVESTIGATION/DEM	NA pass thru ODOT ITEM2237SPRY001056RSJF	20121001-20130930	SF
AB541530	RSCH	USDT	ODOT	20.200	45,816.74	REFINEMENT OF ROADS	NA pass thru ODOT SPRITEM2157JP019466	20121001-20130930	SF
AB549660	RSCH	USDT	ODOT	20.200	38,145.51	TURBIDITY CTRL OK HW	SPRY001054RS pass thru ODOT ITEM2237PIEC	20111001-20120930	SF
AA538211	RSCH	USDT	OU	20.514	51,046.51	SAFETY CULTURE US TR	FTAOK2670701 pass thru OU 201141	201110101-20140731	SF
AA522418	RSCH	USDT	UFHA	20.701	1,616,679.91	UTC-OU SUBC ADMIN AC	DTRT06G0016	20050810-20130930	FF
AA522428	RSCH	USDT	UFHA	20.701	281,376.88	UTC-LU SUB ADMIN ACC	DTRT06G0016	20050810-20130930	FF
AA522438	RSCH	USDT	UFHA	20.701	695,552.37	UTC-CENTER DIRECTOR	DTRT06G0016	20050810-20130930	FF
AA524858	RSCH	USDT	UFHA	20.701	80.15	TRANSP INFRASTRUCTUR	DTRT06G0016	20080801-20120531	FF
AA525709	RSCH	USDT	UFHA	20.701	2,108.87	TRANSP INFRA-OU SUB	DTRT06G0016	20080801-20120531	FF
AA529719	RSCH	USDT	UFHA	20.701	17,678.96	DEVELOP ROBUST FIELD	DTRT06G0016	20090601-20130331	FF
AA529889	RSCH	USDT	UFHA	20.701	46,087.99	MICROBIAL DETERIORAT	DTRT06G0016	20090601-20130630	FF
AA530059	RSCH	USDT	UFHA	20.701	20,453.66	SHM GUIDEBOOK	DTRT06G0016	20090701-20121231	FF
AA530079	RSCH	USDT	UFHA	20.701	23,178.73	ROBUST FIELD TECHNIQ	DTRT06G0016	20090601-20130331	FF
AA530089	RSCH	USDT	UFHA	20.701	42,327.76	OKCARS-OK COLLISION	DTRT06G0016	20090701-20120930	FF
AA530090	RSCH	USDT	UFHA	20.701	18,519.84	MICROBIAL DETERIORAT	DTRT06G0016	20090601-20130630	FF
AA530420	RSCH	USDT	UFHA	20.701	6,601.10	RECYCLED CARPET MAT	DTRT06G0016	20090801-20121031	FF
AA530430	RSCH	USDT	UFHA	20.701	(629.49)	RECYCLED CARPET MAT	DTRT06G0016	20090801-20121031	FF
AA530440	RSCH	USDT	UFHA	20.701	1,547.97	RECYCLED CARPET MAT	DTRT06G0016	20090801-20121031	FF
AA533060	RSCH	USDT	UFHA	20.701	9,504.09	INPUTS MEPDG RIGID	DTRT06G0016	20100101-20120831	FF
AA533070	RSCH	USDT	UFHA	20.701	(814.62)	INNOVATIVE PREDICTIO	DTRT06G0016	20100101-20120831	FF
AA533100	RSCH	USDT	UFHA	20.701	34,493.68	VMA PAVEMENTS OKLA	DTRT06G0016	20100401-20130331	FF
AA533110	RSCH	USDT	UFHA	20.701	(1,005.80)	EST ENG COST HIGHWAY	DTRT06G0016	20100401-20120731	FF
AA533120	RSCH	USDT	UFHA	20.701	1,370.46	ALT BIDDING-LCCA	DTRT06G0016	20100401-20120731	FF
AA533340	RSCH	USDT	UFHA	20.701	65,605.87	VMA PAVEMENTS-SUB OU	DTRT06G0016	20100401-20130331	FF
AA535821	RSCH	USDT	UFHA	20.701	14,483.34	BRIDGE DECK CRACK	DTRT06G0016	20100801-20120930	FF
AA535841	RSCH	USDT	UFHA	20.701	9,372.79	LASER OTC PROJECT	DTRT06G0016	20100701-20130131	FF
AA535981	RSCH	USDT	UFHA	20.701	(2,998.28)	BRIDGE DECK INSPECT	DTRT06G0016	20100801-20120930	FF
AA536041	RSCH	USDT	UFHA	20.701	994.40	STRUTURAL MATERIALS	DTRT06G0016	20100301-20121031	FF
AA536461	RSCH	USDT	OU	20.701	7,092.86	OK LAB ADV RSCH EDUC	OTCES10210 pass thru OU 201206	20110701-20130630	SF
AA537331	RSCH	USDT	UFHA	20.701	29,636.50	SUPP ASR AGGREGATE	DTRT06G0016	20100701-20121231	FF
AA537341	RSCH	USDT	UFHA	20.701	30,609.68	SUPRES ASR AGGREGATE	DTRT06G0016	20100701-20121231	FF

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AA537761	RSCH	USDT	OU	20.701	76,226.97	ASPHALT RSCH / EDUC	DTRT06G0016 pass thru OU 201128	20110101-20121231	SF
AA540692	RSCH	USDT	USDT	20.701	26,656.90	FARS DATA STATE HWY	DTRT06G0016	20110901-20121130	FF
AA540702	RSCH	USDT	UFHA	20.701	60,697.16	SENSOR TECHN CARGO	DTRT06G0016	20111001-20121231	FF
AA540792	RSCH	USDT	ODOT	20.701	252,081.83	OKTC 11.1 ODOT CO FD	DTRT06G0016 pass thru ODOT ITEM2160JP01	20111001-20130331	SF
AA540972	RSCH	USDT	UAFB	20.701	13,328.66	RAPID DETERM UNSATUR	DTRT06G0011 pass thru UAFB UAF120020	20110801-20121231	PF
AA541362	RSCH	USDT	ODOT	20.701	59,130.12	OPTIMIZED GRADED CON	DTRT06G0016 pass thru ODOT SPRITEM2160S	20111001-20130331	SF
AA541402	RSCH	USDT	ODOT	20.701	55,463.70	CLIMATIC MODEL MODUL	DTRT06G0016 pass thru ODOT SPRITEM2160	20111001-20120930	SF
AA541412	RSCH	USDT	ODOT	20.701	4,237.90	CLIMATIC MODEL MODUL	DTRT06G0016 pass thru ODOT SPRITEM2160	20111001-20120930	SF
AA541452	RSCH	USDT	OU	20.701	25,441.77	SHALLOW SLOPE STABIL	DTRT06G0016 pass thru OU 201213	20111001-20130630	SF
AA542022	RSCH	USDT	OU	20.701	16,659.45	OU-CHIP SEAL PERFORM	DTRT06G0016 pass thru OU 201219	20111001-20130630	SF
AA542042	RSCH	USDT	OU	20.701	23,221.66	EFFECTS SOIL SUCTION	ODOT11146 pass thru OU 201220	20111001-20120930	SF
AA542102	RSCH	USDT	UFHA	20.701	88,239.46	DECISION SUPPORT SYS	DTRT06G0016	20120401-20130630	FF
AA542292	RSCH	USDT	UFHA	20.701	54,797.47	COUNTY BRIDGE REPAIR	DTRT06G0016	20120101-20130331	FF
AA542332	RSCH	USDT	UFHA	20.701	79,567.91	DATA / INFO INTEGRAT	DTRT06G0016	20120401-20130630	FF
AA542722	RSCH	USDT	USDT	20.701	72,860.79	DRY SHRINK PROBLEMS	DTRT06G0016	20120201-20130630	FF
AA542732	RSCH	USDT	UFHA	20.701	129,594.16	EVAL CLIMATIC MODEL	DTRT06G0016	20120201-20130630	FF
AA542742	RSCH	USDT	UFHA	20.701	11,589.00	EVAL CLIMATIC MODEL	DTRT06G0016	20120201-20130630	FF
AA542922	RSCH	USDT	UFHA	20.701	48,913.71	DEC SUPPORT SYS ROAD	DTRT06G0016	20110401-20130630	FF
AA543012	RSCH	USDT	UFHA	20.701	26,007.70	DEC SUPPORT SYS-ZHU	DTRT06G0016	20120401-20130630	FF
AA543272	RSCH	USDT	UFHA	20.701	83,906.85	OPTIMIZED GRADED CON	DTRT06G0016	20120401-20130630	FF
AA543302	RSCH	USDT	UFHA	20.701	71,147.62	CTRL IMPUT MODEL PAV	DTRT06G0016	20120401-20130630	FF
AA545613	RSCH	USDT	ODOT	20.701	58,306.55	OKTC 11.1 ODOT COFND	DTRT06G0016 pass thru ODOT SPR2160P01946	20121001-20130930	SF
AA547313	RSCH	USDT	OU	20.701	1,272.29	SOIL SUCTION SH-YR2	ODOT11146FFY2013 pass thru OU 201321	20121001-20130930	SF
AA548673	RSCH	USDT	UM	20.701	2,619.74	HIGH VOLUME FLY ASH	DTRT06G014 pass thru UM 0004249201	20121001-20131231	PF
AB540410	RSCH	USDT	UFHA	20.701	32,993.31	TURBIDITY CTRLS HWHY	DTRT06G0016	20111001-20130331	FF
AB566560	RSCH	USDT	UFHA	20.701	(95.55)	DECISION SUPPORT SYS	DTRT06G0016	20080801-20120531	FF
AA539842	RSCH	USDT	USDT	20.761	19,259.22	NOVEL LIGNIN DEGRAD	DTOS5907G00053	20110701-20140630	FF
AA547223	RSCH	USDT	USDT	20.761	42,415.25	BIOBASED TRANSP RSCH	DTOS5907G00053	20130101-20131231	FF
AB517310	RSCH	USDT	UM	20.761	24,240.76	SWITCHGRASS / HIGHBI	COOO340651 pass thru UM AB566090UM01FRI	20110701-20130630	PF
AB517500	RSCH	USDT	TRFD	20.761	1,725.00	USE ALT WATER SOURCE	DTOS5907G00053 pass thru TRFD AB5617702T	20111001-20131231	PF
AB566090	RSCH	USDT	USDT	20.761	821,467.22	BIOBASED TRANSP RSCH	DTOS5907G00053MOD0001	20070101-20151231	FF
AB567160	RSCH	USDT	USDT	20.761	97,853.30	SYNGAS FERMMENTATION	DTOS5907G00053	20091201-20131130	FF
AB567180	RSCH	USDT	USDT	20.761	58,393.85	CELLULOSE IMMOBILIZ	DTOS5907600053	20091201-20121130	FF
AB567190	RSCH	USDT	USDT	20.761	12,330.86	BIOETHANOL PRODUCTIO	DTOS5907600053	20091201-20121130	FF
AB567820	RSCH	USDT	USDT	20.761	51,505.60	BIOBASED TRANSP RSCH	DTOS5907G00053	20110701-20140630	FF
AB567840	RSCH	USDT	USDT	20.761	22,211.25	SUN GRANT AWARD-TEST	DTOS5907G00053	20110801-20140731	FF
AB568170	RSCH	USDT	USDT	20.761	1,660.41	BIOBASED TRANSP RSCH	DTOS5607G00053	20130101-20131231	FF
AB568180	RSCH	USDT	USDT	20.761	253.00	BIOBASED TRANSP RSCH	DTOS5907G00053	20130101-20131231	FF
AB568190	RSCH	USDT	USDT	20.761	8,287.77	COST-EFF TECH COND B	DTOS5907G00053	20130101-20131231	FF
AB568200	RSCH	USDT	USDT	20.761	7,319.66	BIOBASED TRANSP RSCH	DTOS5907G00053	20130101-20131231	FF
AA522728	RSCH	USDT	ODOT	20.931	24,632.87	BIODOT CENTER DIRECTOR	DTRT06G0016 pass thru ODOT NA	20050810-20130930	SF
AA542032	RSCH	USDT	ODOT	20.931	6,877.28	ODOT-UTC COST SHARE	DTRT06G0016 pass thru ODOT ODOT111	20050810-20130930	SF
AA537931	RSCH	USDT	ODOT	20.XXX	175,143.34	FREIGHT RAILLINE SHW	FHANA pass thru ODOT ITEM1906PIECE0194	20110201-20130131	SF
AA540852	RSCH	USDT	ODOT	20.XXX	45,496.45	QCQA TESTING DIFFER	FHA pass thru ODOT ITEM2218SPRY001054RS	20111001-20121231	SF
AA540862	RSCH	USDT	ODOT	20.XXX	51,748.90	ENERGY DISSIPAT 18FT	NA pass thru ODOT ITEM2234PIECE0194658	20111001-20120930	SF
AA540872	RSCH	USDT	ODOT	20.XXX	22,670.26	DRYING SHRINKAGE PRB	NA pass thru ODOT ITEM2236PIECE0194658	20111001-20120930	SF
AA540882	RSCH	USDT	ODOT	20.XXX	8,860.35	EVAL HAMBURG RUT TES	NA pass thru ODOT ITEM2226PIECE0194658	20111001-20121231	SF
AA540902	RSCH	USDT	OHSO	20.XXX	4,511.28	OSU ALCOHOL EDUCAT	K812020204	20111001-20120930	SF

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AA541522	RSCH	USDT	OU	20.XXX	3,815.38	DEVELOP DRAFT CHIP	SPR2239SPRY00154RS pass thru OU 201215	20111001-20120930	SF
AA541822	RSCH	USDT	VCTR	20.XXX	2,996.23	EVAL CHLORIDE CONCEN	DTFH6108C00005 pass thru VCTR VCTIR#9110	20111024-20120831	PF
AA545683	RSCH	USDT	ODOT	20.XXX	34,658.86	3DLASER FOR ODOT INT	ITEM2251SPRY001056RSJP pass thru ODOT NA	20121001-20130930	SF
AA545693	RSCH	USDT	ODOT	20.XXX	60,580.23	12FT BROKEN BACK CUL	SPRY001056RSJP01946 pass thru ODOT NA	20121001-20130930	SF
AA545803	RSCH	USDT	ODOT	20.XXX	42,409.57	DRYING SHRINKAGE	NA pass thru ODOT ITEM2236PIECE0194660	20121001-20130930	SF
AA546253	RSCH	USDT	ODOT	20.XXX	47,089.70	GRADED CONCRETE-YR2	NA pass thru ODOT SPRITEM2160SPRY001056	20121001-20130930	SF
AA546263	RSCH	USDT	ODOT	20.XXX	11,045.04	OK PAVEMENTS-YEAR 2	SPRITEM2160PIECE0194660 pass thru ODOT N	20121001-20130930	SF
AA546273	RSCH	USDT	ODOT	20.XXX	276.57	OK PAVEMENTS-YEAR 2	SPRITEM2160PIECE0194660 pass thru ODOT N	20121001-20130930	SF
AA546403	RSCH	USDT	OU	20.XXX	12,270.38	DVLP DRAFT CHIP SEAL	SPR2239SPRY001056RS pass thru OU 201315	20121001-20130930	SF
AB542010	RSCH	USDT	ODOT	20.XXX	12,123.47	BLACK ICE DETECTION	NA pass thru ODOT ITEM2249PIECE0194660	20121001-20130930	SF
Department of Transportation					7,348,520.44				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
AA547663	RSCH	NASA	OU	43.001	8,099.76	MECHANISMS / KINETIC	NNX07AL49A pass thru OU 201328	20130201-20130628	SF
AA542482	RSCH	NASA	OU	43.008	(594.94)	MOTION CAPTURE TECHN	NNX07AL49A pass thru OU 201224	20120201-20120615	SF
AA542492	RSCH	NASA	OU	43.008	(20.64)	NANOWIRE NANOPARTICL	NNX07AL49A pass thru OU 201225	20120201-20120615	SF
AA530399	RSCH	NASA	AES	43.XXX	(483.87)	INTEGR COMPUTATIONAL	NNX09CB62C pass thru AES NA	20090701-20110930	PF
AA531600	RSCH	NASA	OU	43.XXX	0.01	OK NASA EPSCOR-YR 1	NNX09AP68A pass thru OU 201012	20091001-20130930	SF
AA531620	RSCH	NASA	OU	43.XXX	4,280.05	OK NASA EPSCOR-YR 2	NNX09AP68A pass thru OU 201012	20101001-20130930	SF
AA531640	RSCH	NASA	OU	43.XXX	25,156.29	OK NASA EPSCOR-YR3	NNX09AP68A pass thru OU 201012	20111001-20130930	SF
AA531650	RSCH	NASA	OU	43.XXX	9,574.04	OK NASA EPSCOR-YR 3	NNX09AP68A pass thru OU 201012	20111001-20130930	SF
AA531660	RSCH	NASA	OU	43.XXX	49.00	NEXT GENERATION	NNX09AP68A pass thru OU 201023	20091001-20130930	SF
AA534380	RSCH	NASA	MISU	43.XXX	1,402.35	CHINA'S URBANIZATION	NNX09AI32G pass thru MISU 612789OSU	20090421-20130420	PF
AA540272	RSCH	NASA	NSGF	43.XXX	404.21	DSH MOCK UP	NNX10AJ76A pass thru NSGF 201112ESMDXH	20110801-20120630	PF
AA541842	RSCH	NASA	RMD	43.XXX	45,817.21	FAST-NEUTRON DISIMET	NNX11CA24C pass thru RMD C1208	20110601-20130430	PF
AA542872	RSCH	NASA	NIA	43.XXX	8,426.42	ON DEMAND AIRCRAFT	NNL08AA00B pass thru NIA 6322OSU	20120227-20130115	PF
AA545073	RSCH	NASA	NSGF	43.XXX	29,715.25	HORIZONTAL HABITABL	NNX10AJ76A pass thru NSGF 2013ESMDXHAE	20120801-20130630	PF
Total National Aeronautics and Space Administration					131,825.14				
NATIONAL ENDOWMENT FOR THE HUMANITIES									
AA542892	RSCH	NEH	OKHC	45.129	500.00	CHAUCERS TROILUS	SO5038310 pass thru OKHC Y12030	20120301-20121015	PF
AA542902	RSCH	NEH	OKHC	45.129	500.00	NOVELS DANIEL DEFOE	SO5038310 pass thru OKHC Y12019	20120301-20121015	PF
AA542912	RSCH	NEH	OKHC	45.129	500.00	FRANCIS FORD COPPOLA	SO5038310 pass thru OKHC Y12019	20120301-20121015	PF
Total National Endowment for the Humanities					1,500.00				
NATIONAL SCIENCE FOUNDATION									
AA511486	RSCH	NSF	NSF	47.041	(5.12)	SENSORS: SYNTHESIS	0529085	20051001-20110930	FF
AA519458	RSCH	NSF	NSF	47.041	475.33	WIRELESS SENSING	CMMI0700680	20070701-20120630	FF
AA520448	RSCH	NSF	NSF	47.041	978.43	COLLABORATIVE:CELDI	0732516	20070801-20130731	FF
AA523968	RSCH	NSF	NSF	47.041	(1,468.37)	SINGLE MOLECULE SERS	CBET0756791	20080601-20120531	FF
AA523978	RSCH	NSF	NSF	47.041	(2,214.28)	SNGLE MOLECULE PARTC	CBET0756791	20080601-20120531	FF
AA524568	RSCH	NSF	NSF	47.041	(736.93)	WIRELESS SENSING-REU	CMMI0700680	20070701-20120630	FF
AA526319	RSCH	NSF	NSF	47.041	51,843.00	SAFE COORD MULTIPLE	0825937	20080901-20120831	FF
AA528089	RSCH	NSF	NSF	47.041	5,901.58	CELDI RENEW-RET SUPP	0732516	20081218-20130731	FF
AA528269	RSCH	NSF	NSF	47.041	1,608.94	TERMS-TRANS ENG RSCH	0808740	20090215-20130131	FF
AA528279	RSCH	NSF	NSF	47.041	976.30	TERMS-TRANS ENG RSCH	0808740	20090215-20130131	FF
AA528429	RSCH	NSF	NSF	47.041	56.00	TERMS	0808740	20090215-20130131	FF
AA530120	RSCH	NSF	NSF	47.041	140,123.37	GOALI-MODEL - DESIGN	0854612	20090701-20130630	FF

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AA531270	RSCH	NSF	NSF	47.041	69,009.64	GOALI-COLLAB RESEARC	0927557	20090901-20130831	FF
AA531340	RSCH	NSF	OU	47.041	18,444.41	LG SCALE WIND FARMS	ECCS0926038 pass thru OU 201011	20090901-20130831	SF
AA533610	RSCH	NSF	NSF	47.041	173.42	TERMS	0808740	20090215-20130131	FF
AA534210	RSCH	NSF	NSF	47.041	50,387.32	NSF COMP SURFACING	0969255	20100701-20140630	FF
AA536721	RSCH	NSF	NSF	47.041	20,782.03	MRI-SELDI PROTEIN CH	1039913	20101101-20131031	FF
AA537591	RSCH	NSF	UTOL	47.041	57,194.46	NEW METHOD EMC	CMMI1000744 pass thru UTOL N12155501	20100901-20140831	PF
AA537781	RSCH	NSF	NSF	47.041	24,498.54	EAGER-SPARK PLASMA	1064818	20110115-20121231	FF
AA537961	RSCH	NSF	NSF	47.041	30,252.92	CAREER-GENERAL COMP	1056065	20110201-20160131	FF
AA538501	RSCH	NSF	BLUE	47.041	21,433.01	SBIR PHASE II	IIP1058569 pass thru BLUE NA	20110301-20130831	PF
AA540162	RSCH	NSF	NSF	47.041	7,500.32	PLP-DESIGN SYSTM SER	1136934	20110801-20120831	FF
AA540172	RSCH	NSF	NSF	47.041	1,910.74	RIGEE-PROGR LEARN PL	1136934	20110801-20120831	FF
AA540312	RSCH	NSF	NSF	47.041	9,375.48	RIGEE-PLB-KEARNEY	1136934	20110801-20120831	FF
AA540322	RSCH	NSF	NSF	47.041	9,877.11	RIGEE-PLB-CHO	1136934	20110801-20120831	FF
AA540482	RSCH	NSF	NSF	47.041	46,365.50	RECURRENT NESTED BAY	1131665	20110901-20140831	FF
AA540942	RSCH	NSF	NSF	47.041	2,454.28	RIGEE-REU SUPP	1136934	20110801-20120831	FF
AA541052	RSCH	NSF	NSF	47.041	20,244.79	ION IRRADIATION INDU	1130606	20111001-20140930	FF
AA541122	RSCH	NSF	NSF	47.041	2,393.46	AMORPHOUS MATERIALS	0969255	20110920-20130630	FF
AA542572	RSCH	NSF	NSF	47.041	43,443.51	CAREER-MINERAL ADDIT	1150404	20120201-20170131	FF
AA542822	RSCH	NSF	NSF	47.041	61,171.56	CAREER-FUNDAMENTAL S	1149079	20120601-20170531	FF
AA543042	RSCH	NSF	NSF	47.041	1,185.45	MANUF INNOV/REVITA	0917808	20100301-20140228	FF
AA543282	RSCH	NSF	NSF	47.041	32,306.81	THERMAL TRANSPORT DI	1227788	20120101-20140531	FF
AA543742	RSCH	NSF	NSF	47.041	10,669.72	USING CELL PHONE DAT	1200526	20120901-20140831	FF
AA543832	RSCH	NSF	NSF	47.041	65,160.71	GOALI-LATERAL MODE	1202523	20120515-20150430	FF
AA543882	RSCH	NSF	NSF	47.041	1,879.88	RECURRENT NESTED BAY	1131665	20120511-20140831	FF
AA544202	RSCH	NSF	NSF	47.041	32,733.81	HIGH TEMP ELECTRONIC	1237959	20120101-20130731	FF
AA544513	RSCH	NSF	NSF	47.041	28,016.39	ICORP-HEALTH SMART	1247523	20120701-20131231	FF
AA545273	RSCH	NSF	NSF	47.041	89,492.92	CAREER3D TISSUE-MAIN	1150831	20120801-20170731	FF
AA545573	RSCH	NSF	NSF	47.041	27,647.59	MANIPULATE TERAHERTZ	1232081	20120901-20150831	FF
AA545593	RSCH	NSF	NSF	47.041	21,231.84	EAGER COLLAB RSCH	1256431	20120901-20130831	FF
AA547283	RSCH	NSF	UC	47.041	4,847.52	SNM-ROLL TO ROLL ATO	CBET1246854 pass thru UC 1549721	20120901-20160831	PF
AA587305	RSCH	NSF	NSF	47.041	(4.26)	CAREER: SOLID FREEFO	DMI0448702	20050201-20110131	FF
AB518170	RSCH	NSF	KSU	47.041	400.96	WHEAT GENETICS RSC C	IIP1238313 pass thru KSU S13092	20120901-20130831	PF
AB581230	RSCH	NSF	NSF	47.041	43,290.64	MANUF INNOVATION	0917808	20100301-20140228	FF
AB581350	RSCH	NSF	NSF	47.041	54,115.71	CAREER-HYBRID VAPOR	1056074	20110715-20160630	FF
AA518307	RSCH	NSF	NSF	47.049	16,102.67	CAREER:SELF-ASSEMBL	0645438	20070301-20120731	FF
AA524068	RSCH	NSF	NSF	47.049	27,855.97	EXACTLY SOLVABLE MOD	0758139	20080815-20121231	FF
AA524088	RSCH	NSF	NSF	47.049	2,810.79	NOVEL CHAIN EXPERMNT	0756291	20080801-20120731	FF
AA524278	RSCH	NSF	NSF	47.049	86,309.41	THZ SURFACE WAVES	0757680	20080601-20140531	FF
AA524698	RSCH	NSF	NSF	47.049	250.00	GOALI/RUI PARTICIP	CHE0750333	20080515-20120430	FF
AA525229	RSCH	NSF	NSF	47.049	18,430.04	CLATHRATE HYDRATES	0809480	20080701-20130630	FF
AA528409	RSCH	NSF	NSF	47.049	86,166.31	FACILIT GERMANIUM	0844758	20090201-20140131	FF
AA528419	RSCH	NSF	NSF	47.049	1,000.00	FACILIT GERMANM-PART	0844758	20090201-20140131	FF
AA530890	RSCH	NSF	NSF	47.049	4,461.20	TOPICS ARITHMETRIC	DMS0856113	20090801-20120731	FF
AA535791	RSCH	NSF	NSF	47.049	79,753.72	COPOLYMERS PLASTICIZ	1005606	20100715-20140630	FF
AA536491	RSCH	NSF	NSF	47.049	34,328.48	GEOMETRY TOPOLOGY	1006369	20100901-20130831	FF
AA537421	RSCH	NSF	UCAL	47.049	44,263.68	DEVEL NOVEL PIXEL	PHY1039175 pass thru UCAL S0183167	20101001-20120930	PF
AA539862	RSCH	NSF	NSF	47.049	164.44	TX OK REP/AUTOMORP	DMS1132750	20110801-20120731	FF
AA542762	RSCH	NSF	NSF	47.049	71,610.63	EAGER-SELF REPAIRABL	1227789	20120101-20130731	FF

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AA543802	RSCH	NSF	NSF	47.049	179,824.95	GOALI DEFIN DYNAMIC	1203848	20120501-20150430	FF
AA544042	RSCH	NSF	NSF	47.049	61,143.25	TWO PARTIAL DIFF EQ	1209153	20120701-20150630	FF
AA545123	RSCH	NSF	NSF	47.049	105,913.58	HARNESS NONCLASSICAL	1214066	20120715-20150630	FF
AA545633	RSCH	NSF	NSF	47.049	42,252.65	EXPL PHYSICAL CHEM	1213732	20120901-20150831	FF
AA546763	RSCH	NSF	UCAL	47.049	17,734.50	NOVEL PIXEL TRCK-OFF	PHY1039175 pass thru UCAL SO183167	20101001-20130930	PF
AA547343	RSCH	NSF	NSF	47.049	18,782.74	S CENTRAL CONF ADV	1265097	20130115-20131231	FF
AA548833	RSCH	NSF	NSF	47.049	3,000.00	REU SUPP-HARNESSING	1214066	20120715-20150630	FF
AA529669	RSCH	NSF	NSF	47.050	1,817.03	FACTORS AFFECT NATUR	OCE0929691	20090513-20120831	FF
AA535571	RSCH	NSF	NSF	47.050	96,009.69	NITROGEN CYCLE CHANG	0961914	20100701-20140630	FF
AA536411	RSCH	NSF	NSF	47.050	(373.67)	BIOGEOPHYSICAL SIGNA	1049301	20100815-20130131	FF
AA536421	RSCH	NSF	NSF	47.050	14,712.05	BIOGEOPHYSICAL SIGNA	1049301	20100815-20130131	FF
AA537971	RSCH	NSF	NSF	47.050	181,482.78	COLL RSH INTEGR STUD	1009988	20110501-20150430	FF
AB581240	RSCH	NSF	NSF	47.050	56,601.39	GROUND WATER SEEPAGE	0943491	20100601-20140531	FF
AA520738	RSCH	NSF	NSF	47.070	26.55	CREIAD RSCH-A&S	0709329	20070701-20121231	FF
AA530310	RSCH	NSF	NSF	47.070	46,365.44	CIF-RI-SMALL-CONTENT	0917014	20090715-20130630	FF
AA530700	RSCH	NSF	NSF	47.070	9,650.78	MRI-ACQ OPTICAL MOT	0923238	20090801-20121231	FF
AA530790	RSCH	NSF	NSF	47.070	354.32	MRI-ACQ OPTICAL MOTI	0923238	20090801-20121231	FF
AA531300	RSCH	NSF	NSF	47.070	17,927.43	CIF-SMALL COLLAB RES	0915994	20090901-20130831	FF
AA535931	RSCH	NSF	NSF	47.070	1,916.98	AUTO RUNTIME MGMT	0709329	20090701-20121231	FF
AA537981	RSCH	NSF	NSF	47.070	63,180.62	CAREER-CONTENT IMAGE	1054612	20110201-20160131	FF
AA540562	RSCH	NSF	NSF	47.070	49,620.06	TC-SMALL ROBUST QUAN	1117068	20110901-20140831	FF
AA545483	RSCH	NSF	NSF	47.070	128,212.27	CI-ADDO NEW-AN OPEN	1205685	20120801-20150731	FF
AA545653	RSCH	NSF	NSF	47.070	26,852.46	SHB-TYPE 1-EXP CONTX	1231671	20120901-20150831	FF
AA545763	RSCH	NSF	NSF	47.070	1,180.98	US IGNITE EAGER	1257803	20121001-20140930	FF
AA524728	RSCH	NSF	NSF	47.074	112,117.74	CYANBACTERIAL PHOTOS	0818371	20080901-20130831	FF
AA526279	RSCH	NSF	NSF	47.074	25,266.09	STUDIES AZOREDUCTASE	0822337	20080901-20130831	FF
AA526289	RSCH	NSF	NSF	47.074	142,240.13	GENOMICS & CULTIVAT	0801858	20080815-20140731	FF
AA531310	RSCH	NSF	NSF	47.074	45,831.29	PHYLOGENY NORTH AMER	0919389	20090815-20130731	FF
AA531900	RSCH	NSF	NSF	47.074	114,511.52	IMPACT CULTURE EUTRO	0924401	20090815-20130731	FF
AA534530	RSCH	NSF	NSF	47.074	21,463.56	GORDIAN WORMS	0949951	20100801-20140731	FF
AA536781	RSCH	NSF	NSF	47.074	16,131.03	HELPING MORAL PEOPLE	1033102	20110101-20131231	FF
AA536791	RSCH	NSF	NSF	47.074	19,279.31	HELPING MORAL PEOPLE	1033102	20110101-20131231	FF
AA536801	RSCH	NSF	NSF	47.074	16,560.24	HELPING MORAL PEOPLE	1033102	20110101-20131231	FF
AA538031	RSCH	NSF	NSF	47.074	(31.04)	CULURE EUTROPHICATIO	0924401	20110120-20120731	FF
AA538491	RSCH	NSF	NSF	47.074	174,434.98	BACTERIAL LIGHT SENS	1051590	20110301-20150228	FF
AA538551	RSCH	NSF	NSF	47.074	4,085.39	HELPING MORAL PEOPLE	1033102	20110101-20131231	FF
AA538861	RSCH	NSF	NSF	47.074	(7.59)	DOCTORAL DISSERTATIO	DEB1110806	20110401-20120331	FF
AA540682	RSCH	NSF	NSF	47.074	38,164.24	URM-PREPARE BIOLOGIS	1041150	20110815-20160731	FF
AA540912	RSCH	NSF	NSF	47.074	93,318.61	ECOLOGICAL SPECIAT	1121832	20110901-20140831	FF
AA542862	RSCH	NSF	NSF	47.074	4,957.03	UNRAVELING GORDIAN	0949951	20100801-20140731	FF
AA543592	RSCH	NSF	NSF	47.074	81,993.92	ROLE CHLOROPLAST GEN	1145064	20120601-20150531	FF
AA543812	RSCH	NSF	NSF	47.074	2,551.06	CYANBACTERIAL-REU	0818371	20080801-20130831	FF
AA547263	RSCH	NSF	NSF	47.074	35,405.98	CYANBACTERIAL PHOTOS	1244586	20130101-20161231	FF
AA548573	RSCH	NSF	NSF	47.074	2,795.50	REPLICATED ECOLOGIC	1121832	20130101-20140831	FF
AA548593	RSCH	NSF	NSF	47.074	280.04	EXAMINE BIODIVER-REU	0949951	20100801-20140731	FF
AA548603	RSCH	NSF	NSF	47.074	837.14	HAIRWORMS CYST-REU	0949951	20100801-20140731	FF
AB515940	RSCH	NSF	KSU	47.074	8,721.42	LTER IV RES	DEB0823341 pass thru KSU S09061	20081101-20131031	PF
AB581110	RSCH	NSF	NSF	47.074	130,353.00	PLANT VIRUS ECOLOGY	0639139	20070515-20130131	FF

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AB581180	RSCH	NSF	NSF	47.074	37,970.83	POACEAE VIRUS EXAMIN	0842073	20090901-20130831	FF
AB581250	RSCH	NSF	NSF	47.074	4,965.62	MICROBIAL DISPERSAL-	0842073	20100419-20130831	FF
AB581290	RSCH	NSF	NSF	47.074	228,388.91	ROLE SUMOYLATION REG	1052174	20110301-20140228	FF
AA533410	RSCH	NSF	NSF	47.075	18,735.36	DEMOGRAPHIC TRANSIT	0924436	20100115-20131231	FF
AA540432	RSCH	NSF	NSF	47.075	2,844.72	DOCTORAL DISSERT RSC	1131282	20110901-20130831	FF
AA531350	RSCH	NSF	NSF	47.076	11,544.30	GSE-RES RED LIGHT GR	0936672	20090901-20130831	FF
AA531470	RSCH	NSF	NSF	47.076	74,579.32	LEARNING CYCLE ACTIV	0920654	20091001-20130930	FF
AA531670	RSCH	NSF	NSF	47.076	87,020.20	RED LIGHT GREEN LIGH	0936672	20090901-20130831	FF
AA531910	RSCH	NSF	NSF	47.076	7,665.98	RED LIGHT GREEN LIT	0936672	20090901-20130831	FF
AA531920	RSCH	NSF	NSF	47.076	29,296.50	RED LIGHT GREEN LIT	0936672	20090901-20130831	FF
AA541272	RSCH	NSF	GWU	47.076	866.59	FWD PROFESSOR PARTIC	HRD0930126 pass thru GWU 308572CCLS20557	20110520-20120630	PF
AA545563	RSCH	NSF	BSCS	47.076	30,284.64	VISA PLUS-TEACHER	DRL1220635 pass thru BSCS NA	20120801-20140731	PF
AA630211	RSCH	NSF	NSF	47.076	40,780.02	BLOCKER NSF FELLOWSH	1144467	20110801-20130731	FF
AA630221	RSCH	NSF	NSF	47.076	40,640.16	NSF FELLOW-MORRISON	1144467	20110601-20140531	FF
AB600221	RSCH	NSF	NSF	47.076	5,399.99	COWLEY NSF FELLOWDHP	DGE1144467	20110701-20120630	FF
AB600231	RSCH	NSF	NSF	47.076	113.70	NSF-LAY-GRAD FE-FY12	1144467	20110701-20120630	FF
AA548183	RSCH	NSF	UC	47.078	12,236.82	NSF RAPID PROPOSAL	ARC1248118 pass thru UC 1550250	20130215-20140131	PF
AA526720	RSCH	NSF	NSF	47.081	665,012.70	EPSCOR-BUILDING OK	0814361	20080901-20130831	FF
AA526721	RSCH	NSF	NSF	47.081	60,840.00	NSF-K12 MOBILE SCIEN	0814361	20080901-20130831	FF
AA526722	RSCH	NSF	NSF	47.081	7,384.47	NSF-WOMEN SCIENCE	0814361	20080901-20130831	FF
AA526723	RSCH	NSF	NSF	47.081	24,730.15	NSF-BIOENERGY TECH	EPS0814361	20080901-20120831	FF
AA526724	RSCH	NSF	NSF	47.081	21,784.68	NSF-COMANCHE NT	0814361	20080901-20130831	FF
AA526725	RSCH	NSF	NSF	47.081	16,000.00	NSF-GRE PREP-LU	0814361	20081020-20130531	FF
AA526727	RSCH	NSF	NSF	47.081	1,000.00	NSF-TRAVEL 4 STUDENT	0814361	20080901-20130831	FF
AA526729	RSCH	NSF	NSF	47.081	13,636.04	NSF-ANNUAL STATE CON	0814361	20080901-20130831	FF
AA526730	RSCH	NSF	NSF	47.081	9,584.41	NSF-GRANT W/S	0814361	20080901-20130831	FF
AA526732	RSCH	NSF	NSF	47.081	5,000.00	NSF-OU SUPERCOMP	0814361	20080901-20121231	FF
AA526733	RSCH	NSF	NSF	47.081	4,519.86	NSF-TRAVEL RSCH	0814361	20080901-20130831	FF
AA526734	RSCH	NSF	NSF	47.081	14,354.45	NSF-INDUSTRY INTERN	0814361	20080901-20130831	FF
AA526735	RSCH	NSF	NSF	47.081	18,225.00	NSF-ENTEP. W/S	0814361	20080901-20130831	FF
AA526736	RSCH	NSF	NSF	47.081	7,290.00	NSF-BUS PLAN COMP	0814361	20080901-20130531	FF
AA526738	RSCH	NSF	NSF	47.081	5,768.36	NSF-RSCH DAY CAPITOL	0814361	20080901-20130531	FF
AA526740	RSCH	NSF	NSF	47.081	1,839.51	NSF-CYBERINFRAST	0814361	20080901-20130831	FF
AA526742	RSCH	NSF	NSF	47.081	80,592.97	NSF-RSCH EVAL	0814361	20080901-20130831	FF
AA526743	RSCH	NSF	NSF	47.081	189,671.70	NSF-SAMUEL ROBERTS	0814361	20080901-20131231	FF
AA526744	RSCH	NSF	NSF	47.081	7,635.40	NSF-OUHSC	0814361	20080901-20130831	FF
AA526745	RSCH	NSF	NSF	47.081	866,471.64	NSF-OU-LOBBAN	0814361	20080901-20131231	FF
AA526747	RSCH	NSF	NSF	47.081	41,018.33	NSF-SIP-LU	0814361	20080901-20130831	FF
AA526839	RSCH	NSF	NSF	47.081	12,900.25	EPSCOR-RISE JUMPSTRT	0814361	20080901-20130831	FF
AA528836	RSCH	NSF	NSF	47.081	7,872.55	SURE STEP SUMMER 09	0814361	20090615-20130831	FF
AA532010	RSCH	NSF	OU	47.081	40,594.09	CYBER ENABLE RSCH	EPS0919466 pass thru OU 201017	20090915-20130831	SF
AA535344	RSCH	NSF	NSF	47.081	5,000.00	OK RESEARCH DAY	0814361	20100901-20130831	FF
AA537601	RSCH	NSF	NSF	47.081	3,376.71	NCUR 2011	0814361	20101101-20130530	FF
AA540762	RSCH	NSF	NSF	47.081	7,954.20	STARBASE	0814361	20110901-20130831	FF
AA540763	RSCH	NSF	NSF	47.081	31,607.48	SETGO-STUDENT INVOLV	0814361	20110901-20130831	FF
AA540767	RSCH	NSF	NSF	47.081	6,956.35	SPECTROSCOPIC ANALYS	EPS0814361	20120501-20120831	FF
AA540768	RSCH	NSF	NSF	47.081	8,060.07	GENOME SEQUENCE OSCI	EPS0814361	20120501-20120831	FF
AA540769	RSCH	NSF	NSF	47.081	10,000.00	BIOFUEL PRODUCTION	0814361	20120514-20120831	FF

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AA543612	RSCH	NSF	NSF	47.081	5,000.00	FUNCTIONAL GROUP CON	0814361	20120515-20121231	FF
AA543613	RSCH	NSF	NSF	47.081	4,834.00	DINOFLLAGELLATE / CRY	EPS0814361	20120521-20120831	FF
AA543614	RSCH	NSF	NSF	47.081	4,992.00	BIOMASS YIELD-REU	EPS0814361	20120501-20120831	FF
AA543615	RSCH	NSF	NSF	47.081	5,000.00	BIOMASS QUALITY-REU	EPS0814361	20120515-20120831	FF
AA543616	RSCH	NSF	NSF	47.081	9,840.06	IF BIOMARKERS ASSOC	EPS0814361	20120510-20120810	FF
AA543617	RSCH	NSF	NSF	47.081	3,731.24	CHOObAK REU FUND	EPS0814361	20120515-20120710	FF
AA543618	RSCH	NSF	NSF	47.081	15,850.00	CYBER CONNECTION	0814361	20120618-20130831	FF
AA543619	RSCH	NSF	NSF	47.081	4,803.99	NORTHEASTERN STATE U	0814361	20120901-20121231	FF
AA543622	RSCH	NSF	NSF	47.081	2,665.88	GENETIC DETERM BIOMA	0814361	20120514-20120831	FF
AA543762	RSCH	NSF	EAST	47.081	1,902.08	OK EPSCOR 2012 ROA	EPS0814361 pass thru EAST EPSCOR201131	20120514-20120831	SF
AA547653	RSCH	NSF	NSF	47.081	2,439.04	NORTHEAST STATE UNIV	0814361	20130115-20130501	FF
AA547654	RSCH	NSF	NSF	47.081	2,280.15	13 STEM ACADEMY DEAF	EPS0814361	20130301-20130831	FF
AB516180	RSCH	NSF	NSF	47.081	41,028.88	NON HOST DISEASE RES	0814361	20090301-20131231	FF
AB541080	RSCH	NSF	NSF	47.081	2,351.01	SSR MARKER SCREENING	0814361	20120507-20120819	FF
AB541150	RSCH	NSF	NSF	47.081	2,345.13	PHENOTYPIC MEAS-REU	0814361	20120507-20120819	FF
AB541170	RSCH	NSF	NSF	47.081	57.16	BIOENERGY FEEDS-REU	0814361	20120514-20120827	FF
AB549690	RSCH	NSF	NSF	47.081	2,296.38	ID / MANIPULATION	0814361	20130601-20130731	FF
AB549700	RSCH	NSF	NSF	47.081	2,528.34	ID / MANIP LIGNIN	0814361	20130601-20130731	FF
AB566670	RSCH	NSF	NSF	47.081	103,927.22	EPSCOR-BUILD OK LEAD	0814361	20080901-20131231	FF
AB566680	RSCH	NSF	NSF	47.081	515,116.19	EPSCOR-BUILD OK LEAD	0814361	20080901-20131231	FF
AB581280	RSCH	NSF	NSF	47.081	(14.47)	MED DEVELOP ETHANOL	EPS0814361	20101001-20110630	FF
AB581330	RSCH	NSF	NSF	47.081	(0.04)	ENERGY CONTENTS STOR	EPS0814361	20110515-20110815	FF
AB581370	RSCH	NSF	NSF	47.081	27,650.70	PROCESS DEV DROP IN	0814361	20121101-20131231	FF
AB582110	RSCH	NSF	NSF	47.081	1,717.11	ID FUNCTIONAL BIOMAR	0814361	20120510-20120814	FF
AB582120	RSCH	NSF	NSF	47.081	2,248.61	BIOCHAR CONDT-REU	0814361	20120514-20120820	FF
AA533910	RSCH	NSF	NSF	47.XXX	14,363.25	NSF IPA-CHEVILLE	EEC1040920	20100607-20130606	FF
AA548693	RSCH	NSF	NHC	47.XXX	2,125.00	QUERYING FACILITY MG	NA pass thru NHC NA	20130305-20130805	PF
AA548803	RSCH	NSF	NSF	47.XXX	6,991.11	CAREER-AQUEOUS FULL	1254898	20130601-20180531	FF
AA548983	RSCH	NSF	NSF	47.XXX	21,427.85	ADAPT SOCIO-ECOLOGIC		20130601-20140531	FF
Sub-Total National Science Foundation					7,435,896.10				

NATIONAL SCIENCE FOUNDATION - ARRA

AA529679	RSCH	NSF-ARRA	NSF	47.082	22,955.60	TWO PARTIAL DIFF EQ	0907913	20090615-20130531	FF
AA530220	RSCH	NSF-ARRA	NSF	47.082	41,475.88	DEGLACIATION ANTARCT	0838781	20090701-20130630	FF
AA530960	RSCH	NSF-ARRA	NSF	47.082	58,277.35	SURFACTANT TEMPLATED	0907291	20090815-20130731	FF
AA531200	RSCH	NSF-ARRA	NSF	47.082	99,440.54	NATIVE ALASKAN GRAND	0909387	20090901-20130930	FF
AA531250	RSCH	NSF-ARRA	NSF	47.082	(3,684.52)	THERMAL TRANSPORT	0933763	20090901-20120831	FF
AA531260	RSCH	NSF-ARRA	NSF	47.082	73,635.60	CSR-SMALL-INFRASTR FR	0916864	20090901-20130831	FF
AA531560	RSCH	NSF-ARRA	NSF	47.082	37,017.76	SEA LEVEL HISTORY NW	0921963	20091001-20120930	FF
AA531580	RSCH	NSF-ARRA	NSF	47.082	50,746.46	CPS-SMALL UNIFIED DI	0932297	20090901-20130831	FF
AA531750	RSCH	NSF-ARRA	NSF	47.082	115,966.94	PETASCALE DATA ASSIM	0904938	20090901-20130831	FF
AA531980	RSCH	NSF-ARRA	NSF	47.082	107,971.34	SOCIAL IMPACT-LITIGA	0958165	20090720-20130731	FF
AA534450	RSCH	NSF-ARRA	UML	47.082	0.01	MRI-R2 ACQUISITION	DMR09597871 pass thru UML AA534450	20100415-20120331	PF
Sub-Total National Science Foundation					603,802.96				

Total National Science Foundation

8,039,699.06

ENVIRONMENTAL PROTECTION AGENCY

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AA539731	RSCH	EPA	OWRB	66.419	9,766.42	OWRB INTEGROV AGREEM	IOOF28001 pass thru OWRB NA	20110801-20130730	SF
AA545243	RSCH	EPA	ODEQ	66.419	1,317.54	EXP SEDIMENT PHOSPHR	I00640012 pass thru ODEQ 2929016098	20120712-20130129	SF
AB540460	RSCH	EPA	OCC	66.460	44,207.87	WATERSHED PLAN SUPPO	C900F313010 pass thru OCC NA	20110901-20130930	SF
AB540730	RSCH	EPA	OCC	66.460	136,044.95	N CANADIAN RIVER WAT	C900F31301 pass thru OCC NA	20110901-20130831	SF
AB542040	RSCH	EPA	OSE	66.460	75,052.42	SEDIMENT PHOSPHORUS	C900F56701 pass thru OSE NA	20120901-20151231	SF
AB542080	RSCH	EPA	OSE	66.460	169,949.37	BIORETENTION CELLS	C900F56701 pass thru OSE NA	20120901-20151231	SF
AB542140	RSCH	EPA	OCC	66.460	20,400.78	SUPPORT ILLINOIS RIV	EPAFFY2011SEC319HC900F313	20120928-20131231	SF
AA533580	RSCH	EPA	OSE	66.461	76,775.31	REFERENCE CONDITIONS	CD00F07401 pass thru OSE NA	20100102-20131231	SF
AA542072	RSCH	EPA	NGPC	66.461	108,659.00	AMELIORATE GREENHOU	CD977314010 pass thru NGPC SC003FEDVEN	20111001-20140930	PF
AA546193	RSCH	EPA	OSE	66.461	56,698.30	GIS MODELS WETLAND	CD00F56801 pass thru OSE NA	20121001-20150930	SF
AB540770	RSCH	EPA	OWRB	66.461	32,634.44	OXBOW SYSTEM ASSESSM	CD00F42801 pass thru OWRB NA	20120123-20140630	SF
AB548420	RSCH	EPA	OKSE	66.461	24,603.46	HYDROGEOMORPHIC	CD966785010 pass thru OKSE NA	20081001-20120930	SF
AB548920	RSCH	EPA	OWRB	66.461	24,432.13	OXBOW SYSTEM ASSESSM	CS00F07401 pass thru OWRB NA	20100309-20121231	SF
AA539391	RSCH	EPA	GHD	66.511	(1.92)	END ASSET LIFE REINV	EPAWERFINFR2R11 pass thru GHD 8614687	20110315-20120629	PF
AB600261	RSCH	EPA	EPA	66.513	8,341.64	EPA FELLOW-WALLACE D	MA91741101	20110902-20130601	FF
AB600251	RSCH	EPA	EPA	66.514	2,785.64	EPA STAR GRAD FELLOW	FP917333010	20110815-20140814	FF
AB568030	RSCH	EPA	EPA	66.516	47,847.20	BIOWIN TECHNOLOGIES	83517101	20111219-20131218	FF
AA546783	RSCH	EPA	EPA	66.714	16,162.58	INSECTICIDE REMOVAL	OOF63501	20121201-20141130	FF
AB568130	RSCH	EPA	EPA	66.714	11,262.20	INSECTICIDE REMOVAL	OOF63501	20121201-20141130	FF
AA548413	RSCH	EPA	OWRB	66.XXX	4,596.20	SELECT OK WATERBODY	CAI00F53301 pass thru OWRB NA	20130401-20140730	SF
AB517790	RSCH	EPA	VALP	66.XXX	8,000.73	HGB 03 SONDE LAUNCHE	2702990782012 pass thru VALP R100091	20120401-20121101	PF
AB549400	RSCH	EPA	OSE	66.XXX	41,201.30	CLASS WETLANDS HABIT	CD00F29901 pass thru OSE NA	20110208-20141231	SF
Sub-Total Environmental Protection Agency					920,737.56				
ENVIRONMENTAL PROTECTION AGENCY - ARRA									
AB548880	RSCH	EPA-ARRA	OCC	66.458	96,655.65	COW CREEK STREAM RES	96688501 pass thru OCC ORF090032CW	20091001-20120930	SF
AB549450	RSCH	EPA-ARRA	OCC	66.458	40,472.89	STREAM CHANNEL RESTO	96688501 pass thru OCC ORF090028CW	20110601-20120930	SF
AB549460	RSCH	EPA-ARRA	OCC	66.458	56,087.07	STREAM CHANNEL RESTO	96688501 pass thru OCC ORF090028CW	20110601-20120930	SF
AB549470	RSCH	EPA-ARRA	OCC	66.458	19,361.76	STREAM CHANNEL RESTO	96688501 pass thru OCC ORF090028CW	20110601-20120930	SF
Sub-Total Environmental Protection Agency - ARRA					212,577.37				
Total Environmental Protection Agency					1,133,314.93				
DEPARTMENT OF ENERGY									
AA524078	RSCH	UDOE	UDOE	81.049	195,756.59	UNRAVEL GENTIC REGUL	DEFG0208ER15968	20080715-20130714	FF
AA533940	RSCH	UDOE	UDOE	81.049	204,422.27	THEORETICAL / EXPERI	DEFG0204ER41306	20100501-20130430	FF
AA533950	RSCH	UDOE	UDOE	81.049	61,140.61	THEOR / EXP-OFF CAMP	DEFG0204ER41306	20100501-20130430	FF
AA533960	RSCH	UDOE	UDOE	81.049	33,999.41	THEOR AND EXPERIM	DEFG0204ER41306	20100501-20130430	FF
AA537291	RSCH	UDOE	OU	81.049	209,269.37	INTERFACIAL REACTION	DESC0004600 pass thru OU 201116	20100715-20130714	SF
AA541302	RSCH	UDOE	UDOE	81.049	139,693.46	POLARIZATIN SIGNATUR	DESC0007118	20110915-20131130	FF
AA541312	RSCH	UDOE	UDOE	81.049	54,405.71	POLARIZATIN SIGNATUR	DESC0007118	20110915-20131130	FF
AA542452	RSCH	UDOE	OU	81.049	38,701.91	ASSOC MAPPING CELL	DESC0006904 pass thru OU 201222	20120101-20130814	SF
AA543872	RSCH	UDOE	UDOE	81.049	3,686.28	NEW PHYSIC TOP/BOTTM	DESC0008072	20120501-20130430	FF
AA548243	RSCH	UDOE	UDOE	81.049	39,595.51	THEORETICAL EXPERIME	DESC0010108	20130501-20140331	FF
AA548253	RSCH	UDOE	UDOE	81.049	24,928.04	THEORETICAL EXPERIME	DESC0010108	20130501-20140331	FF
AA548723	RSCH	UDOE	UDOE	81.049	8,000.00	INTERNATIONAL SYMPOS	DESC0010034	20130515-20140331	FF
AA582034	RSCH	UDOE	UDOE	81.049	53,338.93	CHANGE & SPIN	DEFG0204ER46124	20040301-20130228	FF
AB540690	RSCH	UDOE	OU	81.049	26,674.87	CELL WALL SYNTHESIS	DESC0006904 pass thru OU 201211	20110815-20130814	SF

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AB560030	RSCH	UDOE	UDOE	81.049	103,200.80	STRUCTURE OF PECTINS	DEFG0296ER20215	20050401-20130831	FF
AB515470	RSCH	UDOE	SDSU	81.079	12,807.79	DEVELOP FIELD TRIALS	DEFC3605GO85041 pass thru SDSU 3TB154	20071001-20130930	PF
AB515540	RSCH	UDOE	SDSU	81.079	27,718.22	GEOGRAPHIC INFOR SYS	DEFC3605GO85041 pass thru SDSU 3TC161	20071001-20130930	PF
AB515580	RSCH	UDOE	SDSU	81.079	1,813.72	OK CRP RESEARCH PROJ	DEFC3605GO85041 pass thru SDSU 3TF147	20071001-20130930	PF
AB568210	RSCH	UDOE	UDOE	81.086	65.52	OIL / GAS SUPPLY CH	DEEE0006029	20130101-20131231	FF
AB516970	RSCH	UDOE	AGCO	81.087	(0.01)	ADV LOGISTICAL SYSTE	DEEE0001035 pass thru AGCO NA	20090901-20120531	PF
AB517650	RSCH	UDOE	SDSU	81.087	6,529.54	REGIONAL BIOMASS FD	DEFC3605G08504 pass thru SDSU 3TE161	20111001-20130930	PF
AB567240	RSCH	UDOE	UDOE	81.087	52,636.83	ALT CROPS / BIOFUELS	DEEE0000392	20091201-20121130	FF
AA546503	RSCH	UDOE	UDOE	81.089	36,538.50	METHANE HYDRATE OCCR	DEFE0009904	20121001-20130930	FF
AA548553	RSCH	UDOE	GSAL	81.089	25,418.28	WATER MGMT STRATEGY	DEFE0008888 pass thru GSAL C3035041	20130424-20130930	PF
AA516937	RSCH	UDOE	UDOE	81.117	24,044.98	INDUSTRIAL ASSESSMNT	DEFC3606GO16075	20060901-20120930	FF
AA541102	RSCH	UDOE	UDOE	81.117	201,772.28	OSU INDUSTRIAL ASSMT	DEEE0005534	20110930-20130531	FF
AA542472	RSCH	UDOE	ADVC	81.806	91,708.76	PHASE II DOR SBIR PG	NA pass thru ADVC 14070	20120105-20130714	PF
AA532880	RSCH	UDOE	ADRI	81.809	79,293.39	ARI COAL-SEQ III	DEFE0001560 pass thru ADRI NA	20091101-20130331	PF
AA512836	RSCH	UDOE	LBNL	81.XXX	(115.22)	PLANT LOOP TOPOLOGIE	DEAC0205CH11231 pass thru LBNL 6718522	20051205-20071231	PF
AA519067	RSCH	UDOE	NREL	81.XXX	1,602.43	GENE LIBRARY GENERAT	DEAC3699GO10337 pass thru NREL ZDJ776080	20070425-20120724	PF
AA527059	RSCH	UDOE	UTB	81.XXX	(0.44)	FOUND HEAT EXCH-TO2	DEAC0500OR22725 pass thru UTB 4000073308	20080916-20110930	PF
AA538531	RSCH	UDOE	LANS	81.XXX	96,918.57	HARNESSING NONLINEAR	DEAC5206NA25396 pass thru LANS 130782	20110330-20130930	FF
AA540292	RSCH	UDOE	UCFL	81.999	84,211.10	ENERGYPLUS CENTRL PL	DEAC3608G028308 pass thru UCFL AXL111909	20110620-20130619	PF
AA541512	RSCH	UDOE	SAND	81.XXX	22,541.61	SYNTHETIC APERTURE	PO1181942	20111017-20121016	FF
AA542082	RSCH	UDOE	UDOE	81.XXX	(2,778.79)	HIGGS BOSON TEVATRON	DEAC0207CH11359 pass thru UDOE PO603698	20110901-20120831	FF
AA542502	RSCH	UDOE	UTDL	81.XXX	77,631.38	FAILURE VIA 3D CRKNG	DEAC07051D14517 pass thru UTDL 6323871004	20120124-20130930	PF
AA542512	RSCH	UDOE	UTDL	81.XXX	2,907.50	FAILURE VIA 3D CRKNG	DEAC07051D14517 pass thru UTDL 6323871004	20120124-20130930	PF
AA542522	RSCH	UDOE	UTDL	81.XXX	36,136.40	FAILURE VIS 3D CRKNG	DEAC07051D14517 pass thru UTDL 6323871004	20120124-20130930	PF
AA546423	RSCH	UDOE	SAND	81.XXX	20,474.90	SYNTHETIC APERT-YR2	PO1181942	20111017-20130831	FF
AA548333	RSCH	UDOE	BMPC	81.XXX	8,033.54	UPGRADE OSUMMBIE PR	NA pass thru BMPC PO7013742	20130314-20130613	PF
AA548683	RSCH	UDOE	SRNS	81.XXX	10,866.11	LT IN-SITU MONITOR	DEAC0908SR22470 pass thru SRNS 96098	20130429-20130930	PF
Sub-Total Department of Energy					2,115,590.65				
DEPARTMENT OF ENERGY - ARRA									
AA532130	RSCH	UDOE-AR	UDOE	81.049	94,787.07	ROBUST OPTIMIZATION	DESC0002051	20090915-20130914	FF
AA532630	RSCH	UDOE-AR	UDOE	81.087	(3,487.11)	DESIGN TOOLS-GEOTHER	EE0002961	20100129-20120831	FF
AA542552	RSCH	UDOE-AR	ODWC	81.122	6,941.04	DEVELOP BIOL DATA LA	DEOE0000422 pass thru ODWC WGA20122	20120101-20120930	SF
AA542562	RSCH	UDOE-AR	ODWC	81.122	20,249.64	DEVELOP BIOL DATA LA	DEOE0000422 pass thru ODWC WGA20121	20120101-20120930	SF
Sub-Total Department of Energy - ARRA					118,490.64				
Total Department of Energy					2,234,081.29				
DEPARTMENT OF HEALTH AND HUMAN SERVICES									
NATIONAL INSTITUTE OF HEALTH									
AE548659	RSCH	DHHS	NIH	93.113	268,958.77	PRESYNAPTIC MODULAT	2R01ES00911910A1	20090301-20140228	FF
AE551042	RSCH	NIH	WAKE	93.113	58,644.42	CBPR PESTICIDE EXPOS	2R01ES00873916 pass thru WAKE WFHUS10246	20120301-20140228	PF
AA541282	RSCH	DHHS	NIH	93.213	141,863.00	OSTEOPROTECTIVE ACTV	1R21AT00658001A1	20110930-20140731	FF
AA529079	RSCH	DHHS	NIH	93.286	444.57	3D VASCLAR TISSUE	1R15EB00952701	20090501-20120430	FF
AA540632	RSCH	DHHS	NIH	93.286	182,121.04	BIOMIMETIC COMP SCAF	1R01EB01321201A1	20110815-20130731	FF
AE550922	RSCH	DHHS	NIH	93.286	20,321.90	BIOMIMETRIC SCAFFOLD	1R01EB01321201A1	20110815-20130731	FF
AA547603	RSCH	NIH	OUHS	93.307	9,274.75	AMER INDIAN DIABETES	2P20MD00052810 pass thru OUHS RS201118520	20121101-20130531	SF
AE551082	RSCH	NIH	OUHS	93.351	79,181.60	NTL BABOON RESEARCH	8P40OD01098815 pass thru OUHS RS200720330	20120601-20130531	SF

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AE551092	RSCH	NIH	OUHS	93.351	28,072.81	NTL BABOON RESEARCH	8P40OD01098815 pass thru OUHS RS200720330	20120601-20130531	SF
AE551102	RSCH	NIH	OUHS	93.351	17,419.08	NTL BABOON RESEARCH	8P40OD01098815 pass thru OUHS RS200720330	20120601-20130531	SF
AE551112	RSCH	NIH	OUHS	93.351	36,173.27	NTL BABOON RESEARCH	8P40OD01098815 pass thru OUHS RS200720330	20120601-20130531	SF
AE551122	RSCH	NIH	OUHS	93.351	29,517.78	NTL BABOON RESEARCH	8P40OD01098815 pass thru OUHS RS200720330	20120601-20130531	SF
AE551483	RSCH	NIH	OUHS	93.351	28,426.92	NATL SPF BABOON RESO	1P40OD01043101A1 pass thru OUHS RS2012141	20130101-20131231	SF
AE551493	RSCH	NIH	OUHS	93.351	13,787.59	NATL SPF BABOON RESO	1P40OD01043101A1 pass thru OUHS RS2012141	20130101-20131231	SF
AA537081	RSCH	NIH	OUHS	93.389	5,000.00	WOMEN IN SCIENC-OUHS	5P20RR016478 pass thru OUHS NA	20100801-20130331	SF
AB582130	RSCH	NIH	SRHE	93.389	1,879.82	LACROIX INBRE 2012	NA pass thru SRHE NA	20120523-20120720	SF
AE547968	RSCH	NIH	OUHS	93.389	705.01	SPF BABOON COLONY	2R24RR01655606 pass thru OUHS RS200623510	20070901-20120630	SF
AE548038	RSCH	DHHS	NIH	93.389	(148.30)	NEURODEGENERATION	1K01RR02394605	20070928-20120630	FF
AE549571	RSCH	NIH	OUHS	93.389	32.63	NTL BABOON RSCH RES	P4ORRO1231714 pass thru OUHS RS2007203303	20110601-20120531	SF
AE549591	RSCH	NIH	OUHS	93.389	(71.82)	NTL BABOON RSCH RES	P4ORRO1231714 pass thru OUHS RS2007203303	20110601-20120531	SF
AE551142	RSCH	DHHS	NIH	93.389	38,744.82	IMPAIRED MYOCARDIAL	7K01RR02308306	20120128-20130630	FF
AG523330	RSCH	NIH	SRHE	93.389	4,341.68	MENTORS-INBRE	NA pass thru SRHE NA	20120523-20120720	SF
AG533330	RSCH	NIH	SRHE	93.389	3,495.16	MENTORS-INBRE SUMMER	NA pass thru SRHE NA	20130522-20130719	SF
AA539501	RSCH	DHHS	NIH	93.390	77,362.56	TARGET SUB-GLYCOPROT	1R15GM09628601	20110701-20140630	FF
AA542322	RSCH	DHHS	NIH	93.395	101,987.51	REAL TIME VERIFICAT	7R21CA13736203	20120110-20130630	FF
AB581120	RSCH	DHHS	NIH	93.395	35,583.41	HSP90 AS CHEMOTHERAP	5R01CA125392	20070713-20121031	FF
AA530820	RSCH	DHHS	NIH	93.837	19,658.19	REG PLACENTA GROWTH	1R01HL08449401A2	20090717-20130630	FF
AE548850	RSCH	DHHS	NIH	93.837	356,641.67	REG PLACENTA GROWTH	1R01HL08449401A2	20090717-20130630	FF
AE550932	RSCH	NIH	NYU	93.837	100,039.60	PARASYMPATHETIC SIGN	1R01HL10398801A1 pass thru NYU 100216726	20110719-20130430	PF
AA546943	RSCH	NIH	UMN	93.847	12,380.78	STRESS / TYPE2 DIAB	1R01DK091250 pass thru UMN D003012402	20120910-20130831	PF
AE549250	RSCH	DHHS	NIH	93.847	287,198.96	POLYCYSTIC KIDNEY	1R01DK08798901	20100615-20130531	FF
AA532610	RSCH	NIH	UTDL	93.853	61,610.14	DISTRIBUTED WIRELESS	1R01NS06206501A2 pass thru UTDL SC100203	20090901-20130331	PF
AE549411	RSCH	DHHS	NIH	93.853	180,047.61	OP INTOX ENDOCANNABI	1R21NS07208501	20100930-20130831	FF
AG591130	RSCH	DHHS	NIH	93.853	89.08	ASTROGLIAL CHEMOKINE	1R15NS06266401	20080801-20120630	FF
AG591140	RSCH	DHHS	NIH	93.853	34,174.94	EFFECTS OF SMALL M	1R15NS05774201A1	20080915-20130914	FF
AA529069	RSCH	DHHS	NIH	93.855	169,031.02	TYPE III SECRETIN	7R01AI06785804	20090527-20130131	FF
AA534600	RSCH	DHHS	NIH	93.855	122,418.35	SHIGELLA TYPE III SE	1R21AI09014902	20100515-20130430	FF
AA535431	RSCH	DHHS	NIH	93.855	217,309.72	TOXIC BIO AGENTS	1R01AI09068501	20100702-20130630	FF
AA536441	RSCH	NIH	UMAR	93.855	215,895.39	AL LACTIS BASED VACC	1R01AI08951901 pass thru UMAR SR00001343	20100607-20130531	PF
AA540012	RSCH	NIH	UMAR	93.855	(4,452.91)	CCHI-MUSCOSA IMMUNI	5U19AI08265503 pass thru UMAR SR00001744	20110601-20120531	PF
AA540242	RSCH	DHHS	NIH	93.855	100,922.16	COXIELLA BURNETII TY	2R15AI027271002A1	20110815-20140731	FF
AA543052	RSCH	NIH	MOSU	93.855	73,012.20	ANTIBACTERIAL EFFECT	1R15AI08859401A1 pass thru MOSU 11130	20120301-20150228	PF
AA545193	RSCH	NIH	UMAR	93.855	137,181.05	CCHI-MUCOSA IMMUNTY	U19AIO82655 pass thru UMAR SR00002300	20120601-20130531	PF
AA545343	RSCH	DHHS	NIH	93.855	4,701.01	COXIELLA BURNETII IV	3R15AI07271002A1S1	20120801-20140731	FF
AA546173	RSCH	DHHS	NIH	93.855	223,614.61	IPAB SHIGELLA TYPE	1R01AI09948901A1	20121204-20131130	FF
AB581170	RSCH	DHHS	NIH	93.855	222,293.67	STR-FUNCTION STUDIES	1R01AI08192801A1	20090701-20140630	FF
AE549281	RSCH	DHHS	NIH	93.855	718,655.45	BACILLUS ANTHRACIS	1R01AI09068501	20100702-20130630	FF
AA535180	RSCH	NIH	IU	93.859	14,160.76	GLYCOMICS ANALYSIS	1R01GM09332201 pass thru IU IUB4624862+	20100601-20130531	PF
AA540462	RSCH	DHHS	NIH	93.859	84,319.06	STR INVEST LIPID STO	1R15GM090771301	20110901-20140831	FF
AA540752	RSCH	DHHS	NIH	93.859	75,623.32	ROLE STATS MAPK SIGN	1R15GM09771701	20110902-20130831	FF
AB581060	RSCH	DHHS	NIH	93.859	58,432.57	MYOCARDIAC UBIQUINON	5R37GM03072128	20050501-20121231	FF
AB581150	RSCH	DHHS	NIH	93.859	130,936.92	TRIACYLGLYCEROL STORE	2R01GM06467706A1	20081201-20131130	FF
AB581200	RSCH	DHHS	NIH	93.859	155,723.51	IMMUNE PROTEASE PATH	2R01GM05863411	20090915-20130831	FF
AB581360	RSCH	DHHS	NIH	93.859	33,501.68	STRUCT INVEST LIPID	1R15GM09771301	20110901-20140831	FF
AA543382	RSCH	DHHS	NIH	93.865	173,752.24	RESILIENCE ADOLESCEN	1R15HD07246301	20120401-20150331	FF
AA544452	RSCH	DHHS	NIH	93.865	461,516.44	NONSTD MATERNAL WORK	7R01HD06101004	20120701-20150331	FF

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AA544683	RSCH	NIH	CHRM	93.865	17,997.31	TEAM STUDY	5R01HD067174 pass thru CHRM NA	20120701-20130630	PF
AA545793	RSCH	NIH	WAKE	93.865	33,310.90	DIETARY / PHYSICAL A	R01HD09855 pass thru WAKE WFHUS10214	20120701-20130831	PF
AB581270	RSCH	DHHS	NIH	93.865	69,184.18	OVARIAN FOLLICULAR A	1R15HD06630201	20100922-20130831	FF
Sub-Total National Institute of Health					5,744,001.56				
NATIONAL INSTITUTE OF HEALTH - ARRA									
AA534120	RSCH	DHHS-ARRA	NIH	93.701	155,355.71	MOLECULAR COORD IRON	1R15DK08872101	20100501-20130930	FF
AA535901	RSCH	DHHS-ARRA	NIH	93.701	136,211.42	ARRA-PATERNAL CARE	1R15HD06560401	20100715-20130630	FF
AA536711	RSCH	DHHS-ARRA	NIH	93.701	176,276.76	ARRA-ADULT PHENOTYP	1R15HD06637801	20100901-20130930	FF
AB516410	RSCH	NIH-ARRA	UTEN	93.701	(178.32)	ARRA-ANTIMICROBIAL	1R21AI06913301A2 pass thru UTEN 850001274	20090815-20120731	PF
AB581260	RSCH	DHHS-ARRA	NIH	93.701	248,924.78	ARRA-WNT / GONADOTR	1R15HD06566801	20100707-20130630	FF
AE548789	RSCH	DHHS-ARRA	NIH	93.701	(37.81)	MICRORNAS IN BRONCH	1R21HL08788401A1	20090601-20120531	FF
Sub-Total National Institute of Health - ARRA					716,552.54				
OTHER DEPARTMENT OF HEALTH AND HUMAN SERVICES									
AA539451	RSCH	DHHS	NWES	93.093	64,262.81	CAREER ADVANCE-CAP	90FX001001 pass thru NWES NA	20110801-20130929	PF
AA545643	RSCH	DHHS	UTMB	93.262	8,034.54	SW CTR OCCUP HEALTH	5T42OH00842107 pass thru UTMB 0008457H	20120701-20130630	PF
AA546163	RSCH	DHHS	UTHC	93.262	2,743.90	PARTNERS TO IMPROVE	5U54OH007541 pass thru UTHC SC1302	20120930-20130929	PF
AA545263	RSCH	DHHS	UNEB	93.273	2,332.55	ALCOHOL ABUSE-DEPEND	1R01AA02029901A1 pass thru UNEB 240524	20120701-20130630	PF
AA540133	RSCH	DHHS	OSDH	93.283	4,297.53	TOBACCO USE PREV-12	IU58DP00200101 pass thru OSDH 3409014879	20110701-20120630	SF
AB549430	RSCH	DHHS	OSDH	93.283	311.96	WEST NILE SURVEILLAN	3U50CI623788 pass thru OSDH PO3409015939	20110415-20111231	SF
AA547723	RSCH	DHHS	OUHS	93.505	9,665.08	OUHSC CCAN INDEPEND	NA pass thru OUHS RS2013048501	20121001-20130930	SF
AA544442	RSCH	DHHS	UWM	93.866	47,686.53	PSYCHOSOCIAL CONTRIB	5P01AG02016608 pass thru UWM 396K602	20120701-20130630	PF
AA536201	RSCH	DHHS	HRSA	93.888	27,910.17	RURAL HEALTH OUTREAC	1D1ARH200900100	20100901-20130831	FF
AA547063	RSCH	DHHS	OUHS	93.XXX	18,855.69	PSYCHOLOGY PRACTICUM	C2345418 pass thru OUHS RP2012195601	20120701-20130630	SF
Sub-Total Other Department of Health and Human Services:					186,100.76				
OTHER DEPARTMENT OF HEALTH AND HUMAN SERVICES - ARRA									
AA537301	RSCH	DHHS-ARRA	OUHS	93.403	34,261.40	OUHSC RES TRNG PROJ	1D5FHP2069901 pass thru OUHS TS2010166101	20100901-20120831	SF
Sub-Total Other Department of Health and Human Service:					34,261.40				
Total Department of Health and Human Services					6,680,916.26				
DEPARTMENT OF HOMELAND SECURITY									
AA547573	RSCH	USHS	UARZ	97.061	29,751.98	BORDERS SM UNMANNED	2008ST061BS0002 pass thru UARZ PO88926	20130115-20130615	PF
AA541382	RSCH	USHS	XPLO	97.065	(669.54)	LIQUID POLYMER WIDES	D11PC20243 pass thru XPLO NA	20111015-20120430	PF
AA540822	RSCH	USHS	XPLO	97.XXX	22,661.07	CANINE TRAINING AIDS	D12PC00335 pass thru XPLO NA	20120318-20131031	PF
AB516120	RSCH	USHS	BNBI	97.XXX	(0.03)	PLANT PATHOGEN SPOKE	HSHQDC07C00020 pass thru BNBI BN090018	20090601-20120731	PF
Total Department of Homeland Security					51,743.48				
OTHER FEDERAL AGENCIES									
AA547033	RSCH	USDL	ETA	17.268	33,453.10	MANUF IMPROV OIL/GAS	JA239761260A40	20121115-20151114	FF
AA544432	RSCH	USDS	HAWA	19.415	23,400.00	MANAGE CLIMATE SCHOL	NA pass thru NA	20120601-20130228	PF
AA527109	RSCH	ED	PAWN	84.357	15,539.76	PAEE PAKOO LEARN CTR	B299A050057 pass thru PAWN NA	20080908-20120909	PF
AA538741	RSCH	OFA	UMAR	SEE LET]	(321.79)	SENEGAL COMPACT PROJ	100110CON20 pass thru UMAR 4443061139	20110415-20111231	PF
AA539611	RSCH	OFA	AFC	SEE LET]	1,140.41	BIG TOP SHOW GOES ON	GA11F0049 pass thru AFC NA	20110601-20120630	FF
Sub-Total Other Federal Agencies					73,211.48				

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OTHER FEDERAL AGENCIES - ARRA									
AA543752	RSCH	USDC-ARF	NIST	11.609	4,500.00	FY2012 SURF	70NANB12H047	20120501-20120930	FF
Sub-Total Other Federal Agencies - ARRA					<u>4,500.00</u>				
Total Other Federal Agencies					<u>77,711.48</u>				
TOTAL RESEARCH AND DEVELOPMENT					<u>\$ 40,139,666.34</u>				
STUDENT FINANCIAL AID									
STILLWATER CAMPUS									
DEPARTMENT OF EDUCATION									
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY									
AA653012	FSTW	ED	ED	84.007	(2,000.00)	FSEOG 2011-12	PO07A113441	20110701-20120630	FF
AA653013	FSTW	ED	ED	84.007	484,084.00	FSEOG 2012-2013	PO07A123441	20120701-20130630	FF
Total Federal Supplemental Educational Opportunity					<u>482,084.00</u>				
FEDERAL WORK-STUDY PROGRAM									
AA550891	FSTW	ED	ED	84.033	(1,008.28)	FWS 2010-2011	PO33A103441	20100701-20110630	FF
AA550892	FSTW	ED	ED	84.033	117,447.19	FWS 2011-12	PO07A113441	20110701-20120630	FF
AA550893	FSTW	ED	ED	84.033	391,510.39	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AA550894	FSTW	ED	ED	84.033	57.34	FWS 2013-2014	PO33A133441	20130701-20140630	FF
AA550896	FSTW	ED	ED	84.033	(1.10)	FWS-FY06	PO33A053441	20050701-20060630	FF
AA550897	FSTW	ED	ED	84.033	2.53	FWS-FY07	PO33A063441	20060701-20070630	FF
AA550898	FSTW	ED	ED	84.033	(576.55)	FWS-FY08-MAIN	PO33A073441	20070701-20080630	FF
AA550899	FSTW	ED	ED	84.033	(723.84)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
AA550901	FSTW	ED	ED	84.033	(1.17)	FWS 2010-2011	PO33A103441	20100701-20110630	FF
AA550902	FSTW	ED	ED	84.033	(1,708.87)	FWS 2011-12 OFF CAMP	PO07A113441	20110701-20120630	FF
AA550903	FSTW	ED	ED	84.033	121,047.98	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AA550908	FSTW	ED	ED	84.033	(5.37)	FWS-FY08-OFFCMP	PO33A073441	20070701-20080630	FF
AA550909	FSTW	ED	ED	84.033	(272.67)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
AA550911	FSTW	ED	ED	84.033	(1,827.27)	FWS 2010-2011	PO33A103441	20100701-20110630	FF
AA550912	FSTW	ED	ED	84.033	(35.86)	FWS 2011-12 JOB LOC	PO07A113441	20110701-20120630	FF
AA550913	FSTW	ED	ED	84.033	33,748.68	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AA550914	FSTW	ED	ED	84.033	186.53	FWS 2013-2014	PO33A133441	20130701-20140630	FF
AA551892	FSTW	ED	ED	84.033	(133.88)	FWS 2011-12 LITERACY	PO07A113441	20110701-20120630	FF
AA551893	FSTW	ED	ED	84.033	33,196.77	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AA551898	FSTW	ED	ED	84.033	(10.18)	FWS-FY08-LITRC	PO33A073441	20070701-20080630	FF
AA551899	FSTW	ED	ED	84.033	(118.89)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
AA551983	FSTW	ED	ED	84.033	13,144.38	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AA551988	FSTW	ED	ED	84.033	(0.82)	FWS-FY08-MATH	PO33A073441	20070701-20080630	FF
AA551989	FSTW	ED	ED	84.033	(3.23)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
AB532120	FSTW	ED	ED	84.033	(8.80)	FWS 2009-2010	PO33A093441	20090701-20100630	FF
AB550892	FSTW	ED	ED	84.033	(508.68)	FWS 2011-12	PO07A113441	20110701-20120630	FF
AB550893	FSTW	ED	ED	84.033	33,545.20	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AB550897	FSTW	ED	ED	84.033	(2.53)	FWS-FY07	PO33A063441	20060701-20070630	FF

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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
AB550898	FSTW	ED	ED	84.033	(4.47)	FWS-FY08	PO33A073441	20070701-20080630	FF
AB550899	FSTW	ED	ED	84.033	(121.05)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
AC550892	FSTW	ED	ED	84.033	(3,244.38)	FWS 2011-12	PO07A113441	20110701-20120630	FF
AC550893	FSTW	ED	ED	84.033	10,058.58	FWS 2012-2013	PO33A123441	20120701-20130630	FF
AC550899	FSTW	ED	ED	84.033	(27.40)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
AE550891	FSTW	ED	ED	84.033	(1.48)	FWS 2010-2011	PO33A103441	20100701-20110630	FF
AE550893	FSTW	ED	ED	84.033	13,367.68	FWS 20122013	PO33A123441	20120701-20130630	FF
AE550898	FSTW	ED	ED	84.033	(45.59)	FWS-FY08	PO33A073441	20070701-20080630	FF
AE550899	FSTW	ED	ED	84.033	(24.47)	FWS 2008-2009	PO33A083441	20080701-20090630	FF
Total Federal Work-Study Program					<u>756,896.42</u>				
PERKINS STUDENT LOAN PROGRAM									
AA060000	FSTW	ED	ED	84.037	1,967,039.00	PERKINS STUDENT LOAN PROGRAM			
Total Perkins Student Loan Program					<u>1,967,039.00</u>				
FEDERAL PELL GRANT PROGRAM									
AA534575	FSTW	ED	ED	84.063	64,480.00	PELL ADMIN ALLOW	P063P35339	19930701-20130630	FF
AA630201	FSTW	ED	ED	84.063	(2,450.00)	PELL GRANT FY11	P063P100353	20100701-20110930	FF
AA630202	FSTW	ED	ED	84.063	56,652.00	PELL GRANT FY12	P063P110353	20110701-20120630	FF
AA630203	FSTW	ED	ED	84.063	24,084,028.00	2012-2013 PELL GRANT	PO63P120353	20120701-20130630	FF
Total Federal Pell Grant Program					<u>24,202,710.00</u>				
WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM									
AA019092	FSTW	ED	ED	84.268	85,359,546.00	FEDERAL DIRECT STAFFORD LOAN			
AA019092	FSTW	ED	ED	84.268	29,906,265.00	FEDERAL DIRECT PLUS LOAN			
Total William D. Ford Federal Direct Loan Program					<u>115,265,811.00</u>				
DEPARTMENT OF EDUCATION - OTHER AGENCIES									
AA540342	FSTW	ED	ED	84.379	11,500.00	TEACH GRANT FY12	P379T120353	20110701-20120930	FF
AA544082	FSTW	ED	ED	84.379	234,320.00	2012 2013 TEACH GRAN	P379T130353	20120701-20130930	FF
Total Department of Education - Other Agencies					<u>245,820.00</u>				
Total Department of Education					<u>142,920,360.42</u>				
OTHER FEDERAL AGENCIES									
AA550081	FSTW	USDA	USDA	10.XXX	14,856.84	USDA ARS CWSP	NA pass thru NA	19900827-20291231	FF
AA061118	FSTW	DHHS	DHHS	93.342	108,225.00	HPSL LOAN PROGRAM			FF
AA550730	FSTW	DHHS	SGH	93.779	2,288.40	FWS W/STW GROUP HOME	NA pass thru SGH NA	19971101-20291231	PF
AA550671	FSTW	DHHS	SDVS	93.910	4,261.33	OC FWS WITH STILLWA	NA pass thru SDVS NA	19960819-20291231	PF
AA516347	FSTW	OFA	READ	94.006	(368.70)	READ NOW!-OFF CAMPUS	04YSWOK001 pass thru READ NA	20060821-20291231	PF
Total Other Federal Agencies					<u>129,262.87</u>				
Total Student Financial Aid - Stillwater Campus					<u>143,049,623.29</u>				

OKMULGEE CAMPUS

DEPARTMENT OF EDUCATION

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 FF - FEDERAL DIRECT
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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY									
AD630302	FOKM	ED	ED	84.007	44,630.00	SEOG FY12	PO07A113442	20110701-20120630	FF
AD630303	FOKM	ED	ED	84.007	278,600.00	SEOG FY13	PO07A123442	20120701-20130630	FF
Total Federal Supplemental Educational Opportunity					323,230.00				
FEDERAL FAMILY EDUCATION LOAN PROGRAM									
AD019093	FOKM	ED	ED	84.032	8,959,339.00	FEDERAL STAFFORD LOAN			
AD019093	FOKM	ED	ED	84.032	777,521.00	FEDERAL PLUS LOAN			
Total Federal Family Education Loan Program					9,736,860.00				
FEDERAL WORK-STUDY PROGRAM									
AD550892	FOKM	ED	ED	84.033	21,600.01	FWS FY12	PO33A113442	20110701-20120630	FF
AD550893	FOKM	ED	ED	84.033	221,528.31	FWS FY13	PO33A123442	20120701-20130630	FF
AD550899	FOKM	ED	ED	84.033	(53.65)	FWS FY09	P033A083442	20080701-20090630	FF
AD550902	FOKM	ED	ED	84.033	3,202.78	FWS OFF CAMPUS FY12	PO33A113442	20110701-20120630	FF
AD550903	FOKM	ED	ED	84.033	42,419.35	FWS OFF CAMPUS FY13	PO33A123442	20120701-20130630	FF
Total Federal Work-Study Program					288,696.80				
PERKINS STUDENT LOAN PROGRAM									
AD060000	FOKM	ED	ED	84.038	374,203.00	PERKINS STUDENT LOAN PGM			
Total Perkins Student Loan Program					374,203.00				
FEDERAL PELL GRANT PROGRAM									
AD528545	FOKM	ED	ED	84.063	20,215.00	PELL ADMIN ALLOWAN	P063P45340	19950407-20291231	FF
AD630202	FOKM	ED	ED	84.063	68,960.00	PELL FY12	PO63P112046	20110701-20120630	FF
AD630203	FOKM	ED	ED	84.063	5,656,705.00	PELL FY13	PO63P122046	20120701-20130630	FF
Total Federal Pell Grant Program					5,745,880.00				
DEPARTMENT OF EDUCATION - OTHER AGENCIES									
AD612570	FOKM	ED	SRHE	84.378A	40,087.00	COLLEGE ACCESS CHALL		20120701-20291231	SF
Total Department of Education - Other Agencies					40,087.00				
Total Department of Education					16,508,956.80				
Total Student Financial Aid - Okmulgee Campus					16,508,956.80				
OKLAHOMA CITY CAMPUS									
DEPARTMENT OF EDUCATION									
FEDERAL SUPPLEMENTAL EDUCATIONAL PROGRAM									
AF650933	FOKC	ED	ED	84.007	195,725.00	FY13 FEDERAL SEOG GR	PO07A123440	20120701-20130630	FF
AF650935	FOKC	ED	ED	84.007	(384.49)	SEOG-FY05	P007A043440	20040701-20050630	FF
AF650936	FOKC	ED	ED	84.007	(116.00)	FEDERAL SEOG FY06	P007A053440	20050701-20060630	FF
Total Federal Supplemental Educational Program					195,224.51				
FEDERAL FAMILY EDUCATION LOAN PROGRAM									
AF019050	FOKC	ED	ED	84.032	20,710,848.00	FEDERAL STAFFORD LOAN			

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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
AF019050	FOKC	ED	ED	84.032	27,740.00	FEDERAL PLUS LOAN			
Total Federal Family Education Loan Program					20,738,588.00				
FEDERAL WORK-STUDY PROGRAM									
AF550891	FOKC	ED	ED	84.033	(995.07)	FY 11 FWS	P033A103440	20100701-20110630	FF
AF550892	FOKC	ED	ED	84.033	22,630.29	FY12 FEDERAL WORK ST	PO33A113440	20110701-20120630	FF
AF550899	FOKC	ED	ED	84.033	(1.50)	FWS 2008-2009	PO33A083440	20080701-20090630	FF
AF550912	FOKC	ED	ED	84.033	(722.95)	FY12 JLD-FWS	PO33A113440	20110701-20120630	FF
AF550893	FOKC	ED	ED	84.033	118,118.61	FY13 FWS	PO33A123440	20120701-20130630	FF
AF550894	FOKC	ED	ED	84.033	1,065.55	FY14 FED WORKSTUDY		20130701-20140630	FF
AF550913	FOKC	ED	ED	84.033	17,858.68	FY13 FWS-JDL	P033A123440	20120701-20130630	FF
Total Federal Work-Study Program					157,953.61				
FEDERAL PELL GRANT PROGRAM									
AF630926	FOKC	ED	ED	84.063	(16,692.84)	PELL-FY06	P063P053215	20050701-20060630	FF
AF630927	FOKC	ED	ED	84.063	(1,223.00)	FED PELL GRANT 06/07	P063P063215	20060701-20070630	FF
AF630932	FOKC	ED	ED	84.063	74,220.64	FY12 FEDERAL PELL GR	PO63P113215	20110701-20120630	FF
AF630933	FOKC	ED	ED	84.063	12,014,412.87	FY13 PELL GRANT	P063P123215	20120701-20130630	FF
Total Federal Pell Grant Program					12,070,717.67				
DEPARTMENT OF EDUCATION - OTHER AGENCIES									
AF612540	FOKC	ED	SRHE	84.378A	81,090.00	COLLEGE ACCESS CHALL		20130530-20291231	SF
Total Department of Education - Other Agencies					81,090.00				
Total Department of Education					33,243,573.79				
Total Student Financial Aid - Oklahoma City Campus					33,243,573.79				
CENTER FOR HEALTH SCIENCES									
DEPARTMENT OF EDUCATION									
FEDERAL FAMILY EDUCATION LOAN PROGRAM									
AG019090	FCHS	ED	ED	84.032	13,911,183.75	FEDERAL STAFFORD LOAN			
AG019090	FCHS	ED	ED	84.032	3,959,173.00	FEDERAL PLUS LOAN			
Total Federal Family Education Loan Program					17,870,356.75				
FEDERAL WORK-STUDY PROGRAM									
AG532120	FCHS	ED	ED	84.033	(217.98)	FWS FY10	PO33A093433	20090701-20100630	FF
AG550891	FCHS	ED	ED	84.033	13,220.31	FED WORK STUDY FY201	P033A103433	20100701-20110630	FF
AG550892	FCHS	ED	ED	84.033	2,213.42	FED WORKSTUDY FY12	PO33A113433	20110701-20120630	FF
AG550893	FCHS	ED	ED	84.033	85,226.06	FEDERAL WORKSTUDY	PO33A123433	20120701-20130630	FF
AG550894	FCHS	ED	ED	84.033	767.01	FEDERAL WORKSTUDY		20130701-20140630	FF
Total Federal Work-Study Program					101,208.82				
PERKINS STUDENT LOAN PROGRAM									
AG060000	FCHS	ED	ED	84.038	186,000.00	PERKINS STUDENT LOAN PROGRAM			
Total Perkins Student Loan Program					186,000.00				

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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
Total Department of Education					<u>18,157,565.57</u>				
Total Student Financial Aid - Center for Health Sciences					<u>18,157,565.57</u>				
TULSA CAMPUS									
DEPARTMENT OF EDUCATION									
FEDERAL WORK-STUDY PROGRAM									
AJ550892	FTUL	ED	ED	84.033	(10.72)	FWS 2011-12	PO07A113441	20110701-20120630	FF
AJ550893	FTUL	ED	ED	84.033	15,034.14	FWS 2012-2013	PO33A123441	20120701-20130630	FF
Total Federal Work-Study Program					<u>15,023.42</u>				
Total Student Financial Aid - Tulsa Campus					<u>15,023.42</u>				
Total Student Financial Aid					<u>\$ 210,974,742.87</u>				
OTHER TYPE A PROGRAMS									
DEPARTMENT OF AGRICULTURE									
COOPERATIVE EXTENSION SERVICES									
AA535801	OMGR	USDA	KSU	10.500	21,903.51	UNIV PASSPORT PROGRA	20104886920728 pass thru KSU S11087	20100901-20121231	PF
AA536071	OMGR	USDA	AUB	10.500	259.07	HEALTHY HOMES PROJEC	20094854006068 pass thru AUB 10ACES37458	20100101-20120831	PF
AA543682	OMGR	USDA	MSU	10.500	1,642.96	EXT FAMILIES FOOD	20114159530998 pass thru MSU 01200034047	20120101-20121231	PF
AC431104	OMGR	USDA	USDA	10.500	8,239.67	AG COMM SERVICES	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432001	OMGR	USDA	USDA	10.500	716,828.22	GOAL 1-INTEGRATED	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432004	OMGR	USDA	USDA	10.500	8,075.54	GOAL 4-INTEGRATED	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432005	OMGR	USDA	USDA	10.500	81,644.23	GOAL 5-INTEGRATED	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432011	OMGR	USDA	USDA	10.500	111,165.65	GOAL 1-MULTI-STATE	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432013	OMGR	USDA	USDA	10.500	8,640.59	GOAL 3-MULTI-STATE	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432014	OMGR	USDA	USDA	10.500	73,664.27	GOAL 4-MULTI-STATE	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432015	OMGR	USDA	USDA	10.500	25,951.14	GOAL 5-MULTI-STATE	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432021	OMGR	USDA	USDA	10.500	18,868.11	GOAL 1-INT & MULTI	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432025	OMGR	USDA	USDA	10.500	27,275.37	GOAL 5-INT & MULTI	FEDERAL APPROPRIATIONS	20000501-00000000	FF
AC432302	OMGR	USDA	USDA	10.500	(6,881.23)	ALFALFA COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432303	OMGR	USDA	USDA	10.500	5,471.93	ATOKA COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432304	OMGR	USDA	USDA	10.500	50,040.65	BEAVER COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432306	OMGR	USDA	USDA	10.500	52,671.88	BLAINE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432307	OMGR	USDA	USDA	10.500	7,082.85	BRYAN COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432308	OMGR	USDA	USDA	10.500	103,662.41	CADDO COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432309	OMGR	USDA	USDA	10.500	104,664.05	CANADIAN CO.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432310	OMGR	USDA	USDA	10.500	96,226.77	CART. COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432311	OMGR	USDA	USDA	10.500	127,203.63	CHEROKEE CO.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432314	OMGR	USDA	USDA	10.500	224,099.91	CLEVELAND CO.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432316	OMGR	USDA	USDA	10.500	70,398.53	COMANCHE CO.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432318	OMGR	USDA	USDA	10.500	44,460.03	CRAIG COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432321	OMGR	USDA	USDA	10.500	50,141.59	DELAWARE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF

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AC432323	OMGR	USDA	USDA	10.500	57,980.57	ELLIS COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432324	OMGR	USDA	USDA	10.500	59,275.29	GARFIELD COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432326	OMGR	USDA	USDA	10.500	31,303.05	GRADY COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432328	OMGR	USDA	USDA	10.500	55,380.69	GREER COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432329	OMGR	USDA	USDA	10.500	46,068.66	HARMON COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432330	OMGR	USDA	USDA	10.500	60,020.65	HARPER COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432335	OMGR	USDA	USDA	10.500	49,194.19	JOHNSTON COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432336	OMGR	USDA	USDA	10.500	46,112.42	KAY COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432337	OMGR	USDA	USDA	10.500	35,585.79	KINGFISHER CO.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432340	OMGR	USDA	USDA	10.500	27,521.31	LEFLORE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432341	OMGR	USDA	USDA	10.500	109,579.20	LINCOLN COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432342	OMGR	USDA	USDA	10.500	36,818.63	LOGAN COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432344	OMGR	USDA	USDA	10.500	41,303.44	MCCLAIN COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432345	OMGR	USDA	USDA	10.500	(6,532.64)	MCCURTAIN COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432346	OMGR	USDA	USDA	10.500	34,219.20	MCINTOSH COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432347	OMGR	USDA	USDA	10.500	50,557.73	MAJOR COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432348	OMGR	USDA	USDA	10.500	(9,255.56)	MARSHALL COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432350	OMGR	USDA	USDA	10.500	32,332.07	MURRAY COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432351	OMGR	USDA	USDA	10.500	45,981.80	MUSKOGEE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432352	OMGR	USDA	USDA	10.500	83,059.86	NOBLE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432354	OMGR	USDA	USDA	10.500	52,537.56	OKFUSKEE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432355	OMGR	USDA	USDA	10.500	315,933.85	OKLAHOMA COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432356	OMGR	USDA	USDA	10.500	48,960.77	OKMULGEE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432357	OMGR	USDA	USDA	10.500	50,075.46	OSAGE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432358	OMGR	USDA	USDA	10.500	53,295.84	OTTAWA COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432359	OMGR	USDA	USDA	10.500	92,746.42	PAWNEE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432360	OMGR	USDA	USDA	10.500	154,498.70	PAYNE COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432361	OMGR	USDA	USDA	10.500	135,830.99	PITTSBURG COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432362	OMGR	USDA	USDA	10.500	56,927.32	PONTOTOC COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432363	OMGR	USDA	USDA	10.500	90,603.64	POTTAWATOMIE CO.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432366	OMGR	USDA	USDA	10.500	121,933.52	ROGERS COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432369	OMGR	USDA	USDA	10.500	48,230.87	STEPHENS COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432370	OMGR	USDA	USDA	10.500	2,274.14	TEXAS COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432372	OMGR	USDA	USDA	10.500	311,211.53	TULSA COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432373	OMGR	USDA	USDA	10.500	99,787.98	WAGONER COUNTY S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432374	OMGR	USDA	USDA	10.500	42,465.76	WASHINGTON CO - S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432375	OMGR	USDA	USDA	10.500	137,933.73	WASHITA COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432376	OMGR	USDA	USDA	10.500	82,105.72	WOODS COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432377	OMGR	USDA	USDA	10.500	98,373.34	WOODWARD COUNTY-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432405	OMGR	USDA	USDA	10.500	375,819.67	DIST DIRECTOR NW-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432406	OMGR	USDA	USDA	10.500	186,069.34	DIST DIRECTOR NE-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432407	OMGR	USDA	USDA	10.500	166,150.37	DIST DIRECTOR SW-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432408	OMGR	USDA	USDA	10.500	314,647.15	DIST.DIRECTOR SE-SIL	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432420	OMGR	USDA	USDA	10.5	3,739.24	AG AGENTS MAINT	FEDERAL APPROPRIATIONS	20091001-00000000	FF
AC432422	OMGR	USDA	USDA	10.5	6,679.06	4-H AGENTS MAINT	FEDERAL APPROPRIATIONS	20091001-00000000	FF
AC432702	OMGR	USDA	USDA	10.500	30,754.48	AGR.ECONOMICS-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432703	OMGR	USDA	USDA	10.500	8,069.27	BIOSYSTEMS & AG ENG	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432704	OMGR	USDA	USDA	10.500	19,990.10	PLANT & SOIL SCI S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF

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AC432705	OMGR	USDA	USDA	10.500	24,938.28	ANIM.SCI. / IND.-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432707	OMGR	USDA	USDA	10.500	6,241.16	ENT & PLANT PATH S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432708	OMGR	USDA	USDA	10.500	20,830.19	NTR RES ECO MGMT-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432709	OMGR	USDA	USDA	10.500	15,786.71	HORT & LAND ARCH S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432718	OMGR	USDA	USDA	10.500	986.65	EXP PART-TIME FARMIN	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432760	OMGR	USDA	USDA	10.500	(36.72)	PAT PUBLICATIONS-FED	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432990	OMGR	USDA	USDA	10.500	114.75	POOLED BFITS & BUDG	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC432992	OMGR	USDA	USDA	10.500	374.40	RETIREE BENEFITS	FEDERAL APPROPRIATIONS	20001201-00000000	FF
AC433105	OMGR	USDA	USDA	10.500	14,606.29	FCS COOP EXT S LEVER	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC434106	OMGR	USDA	USDA	10.500	12,179.52	4-H PROGRAM-S/L	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC434109	OMGR	USDA	USDA	10.500	77,193.51	EXP URBAN 4-H	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC434110	OMGR	USDA	USDA	10.500	15,087.66	EXP RURAL 4-H	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC435424	OMGR	USDA	USDA	10.500	(0.27)	RURAL DEVELOPMENT	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC453500	OMGR	USDA	USDA	10.500	997,090.82	EFNEP SALARIES/WAGES	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC453700	OMGR	USDA	USDA	10.500	155,679.41	OFF CAMPUS EFNEP	FEDERAL APPROPRIATIONS	20020201-00000000	FF
AC453990	OMGR	USDA	USDA	10.500	1,400.34	POOLED BFITS & BUDG	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC453992	OMGR	USDA	USDA	10.500	160.68	RETIREE BENEFITS	FEDERAL APPROPRIATIONS	20001201-00000000	FF
AC472261	OMGR	USDA	USDA	10.5	140,190.85	2010 OKLA AGRABILITY	FEDERAL APPROPRIATIONS	20100415-20140414	FF
AC472732	OMGR	USDA	USDA	10.5	164,071.59	IPM OKLAHOMA FY11-13	FEDERAL APPROPRIATIONS	20100701-20130630	FF
AC472760	OMGR	USDA	USDA	10.500	5,994.81	EPA - PAT	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC472790	OMGR	USDA	USDA	10.500	34,877.63	RREA	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC472990	OMGR	USDA	USDA	10.500	129.95	POOLED BFITS & BUDG	FEDERAL APPROPRIATIONS	00000000-00000000	FF
AC474330	OMGR	USDA	USDA	10.5	110,762.97	CREEK 4-H AGENT FY09	FEDERAL APPROPRIATIONS	20090401-20130331	FF
AC521990	OMGR	USDA	KSU	10.500	3,007.85	MILITARY 4-H CLUBS	20074866103868 pass thru KSU S08057	20071001-20110930	PF
AC523220	OMGR	USDA	KSU	10.500	(4,852.53)	2009 OPERATION-MILIT	20074866103868 pass thru KSU S09050	20081001-20110831	PF
AC524590	OMGR	USDA	UARK	10.500	7,239.64	INNOV COMPOST RAINWT	20104920006202 pass thru UARK 2166117	20110701-20130630	PF
AC524750	OMGR	USDA	UARK	10.500	8,197.45	RAINWATER HARVESTING	20104920006202 pass thru UARK 2166117	20110701-20130630	PF
AC524760	OMGR	USDA	UARK	10.500	29,121.70	WIND LEASING-LEGAL	20104920006202 pass thru UARK 2166102	20110701-20121130	PF
AC524780	OMGR	USDA	KSU	10.500	51,419.57	2012 MILITARY KIDS	20104866121868 pass thru KSU S12145	20110901-20130331	PF
AC524830	OMGR	USDA	UGA	10.500	2,852.79	IMPL PLAN WORK-PDP	20114700130551 pass thru UGA RE675116489	20110901-20130831	PF
AC524930	OMGR	USDA	KSU	10.500	12,067.68	2012 OK 4H CLUBS	20104152021878 pass thru KSU S12123	20111001-20120930	PF
AC524950	OMGR	USDA	UNEB	10.500	9,373.77	GRAPES COMMUNITY PRA	20114159530998 pass thru UNEB 23636500401	20120101-20131231	PF
AC525330	OMGR	USDA	UARK	10.500	30,856.80	MEAT GOAT BUSINESS	20104920006202 pass thru UARK 2166204	20120701-20130630	PF
AC525390	OMGR	USDA	KSU	10.500	19,732.16	2013 MILITARY 4H CLB	20104866121868 pass thru KSU S13071	20121001-20130930	PF
AC525490	OMGR	USDA	KSU	10.500	42,073.99	2013 OPER MILITARY	20104866121868 pass thru KSU S1214501	20110901-20130331	PF
AC525790	OMGR	USDA	UARK	10.500	2,213.47	EXP RISK MGT EDUCAT	20104920006202 pass thru UARK 2166218	20130101-20130630	PF
AC525820	OMGR	USDA	KSU	10.500	1,233.82	ANG CAMP GRANT	20104869621892 pass thru KSU S13189	20130501-20130930	PF
AC542510	OMGR	USDA	UGA	10.500	12,870.14	SUSTAIN AG TRANING	20104700120925 pass thru UGA RE675161478	20100701-20130630	PF
AC581900	OMGR	USDA	USDA	10.500	1,000.00	BULLYING PREVENTION	20123883720304	20120901-20130228	FF
Total Department of Agriculture					8,054,622.98				
Total Other Type A Programs					8,054,622.98				
TYPE B PROGRAMS/ASSISTANCE									
CHILD NUTRITION CLUSTER									
AA545043	OTHC	USDA	OSDE	10.559	8,373.23	SUMMER FOOD PGRM	NA pass thru ODSE NA	20120604-20120727	SF
Total Child Nutrntion Cluster					8,373.23				

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ECONOMIC DEVELOPMENT CLUSTER									
AA546963	OTHC	USDC	EDA	11.307	21,917.21	OIL / GAS INDUSTRY	087904801	20121115-20151114	FF
Total Economic Development Cluster					<u>21,917.21</u>				
FISH AND WILDLIFE CLUSTER									
AA545473	OTHC	UFWS	ODWC	15.605	39,988.08	GENETIC ANALYSIS DEM	F12AF00948 pass thru ODWC 3209005021	20120703-20130630	SF
AB541010	OTHC	UFWS	ODWC	15.605	28,841.77	HABITAT USE MOVEMENT	F11AF00016 pass thru ODWC 3209004311	20120201-20130131	SF
AB541290	OTHC	UFWS	ODWC	15.605	55,474.83	STOCK 7 INCH CHANNEL	F10AF00124 pass thru ODWC 3209004905	20120701-20130630	SF
AB542350	OTHC	UFWS	ODWC	15.605	10,272.44	INSTREAM FLOW GUIDEL	F11AF00016	20130201-20140131	SF
AB549520	OTHC	UFWS	ODWC	15.605	110.88	COLD WATER FISHERY	F83R2 pass thru ODWC 3209003859	20110701-20120630	SF
AB549530	OTHC	UFWS	ODWC	15.605	2,158.30	POST HOOK MORTALITY	F82R2 pass thru ODWC 3209003840	20110701-20120630	SF
AB549540	OTHC	UFWS	ODWC	15.605	911.16	STOCK 7 INCH CATFISH	F81R2 pass thru ODWC 3209003839	20110701-20120630	SF
AB568160	OTHC	UFWS	ODWC	15.605	36,661.00	STREAM SAMPLING OK	F13AF00192 pass thru ODWC NA	20130101-20131231	SF
AB541020	OTHC	UFWS	ODWC	15.611	13,322.21	FRAGMENTATION HETERG	W170R1 pass thru ODWC 3209005026	20120101-20121231	SF
AB541400	OTHC	UFWS	ODWC	15.611	64,185.46	BLACK BEARS EAST CEN	W164R1 pass thru ODWC 3209004034	20120701-20130630	SF
AB541410	OTHC	UFWS	ODWC	15.611	602,609.73	EVAL NORTH BOBWHITE	W165R1 pass thru ODWC 3209004430	20120801-20130731	SF
AB542330	OTHC	UFWS	ODWC	15.611	147,390.48	FRAGMENT HETEROG-Y2	NA pass thru ODWC LPCOSU12	20130101-20131231	SF
AB549510	OTHC	UFWS	ODWC	15.611	(49.39)	OK EQIP QUAIL HABITA	W161R3 pass thru ODWC 3209003009	20110801-20120731	SF
AB549550	OTHC	UFWS	ODWC	15.611	6,696.18	FIRE FREQUENCY EFFEC	W160R3 pass thru ODWC 3209002884	20110701-20120630	SF
AB549570	OTHC	UFWS	ODWC	15.611	3,861.04	BLACK BEARS EAST CEN	W164R1 pass thru ODWC 3209004034	20110701-20120630	SF
AB549640	OTHC	UFWS	ODWC	15.611	76,826.37	EVAL NORTH BOBWHITE	W165R1 pass thru ODWC 3209004430	20110801-20120731	SF
Total Fish and Wildlife Cluster					<u>1,089,260.54</u>				
WIA CLUSTER									
AF521518	OTHC	USDL	COWD	17.258	3,186.32	COWIB FY08 GRANT	NA pass thru COWD NA	20071001-20080930	PF
AF521709	OTHC	USDL	COWD	17.258	(573.37)	COWIB FY09	NA pass thru COWD NA	20081001-20091231	PF
AF521860	OTHC	USDL	OESC	17.258	(24,008.36)	COWIB	NA pass thru OESC NA	20100101-20110930	SF
Total WIA Cluster					<u>(21,395.41)</u>				
DEPARTMENT OF TRANSPORTATION CLUSTERS									
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER									
AA540892	OTHC	USDT	ODOT	20.205	87,718.94	LOCAL TECH ASSISTNCE	TTYLTAP926PLJP0541533 pass thru ODOT NA	20111001-20120930	SF
AA541022	OTHC	USDT	ODOT	20.205	19,801.40	SILANE H20 REPELL-EN	FHANA pass thru OCOT ITEM2229JP0194658	20111001-20120930	SF
AA541032	OTHC	USDT	ODOT	20.205	7,528.98	SILANE H20 REPELL-AS	FHANA pass thru ODOT ITEM2229JP0194658	20111001-20120930	SF
AA541072	OTHC	USDT	ODOT	20.205	59,700.41	DISTRESS MODEL PH 1	FHANA pass thru ODOT SPR2235JP0194658	20111001-20120930	SF
AA541082	OTHC	USDT	ODOT	20.205	17,347.37	Y CRACK CRCP PERFORM	ITEM2230PIECE0194658 pass thru ODOT NA	20111001-20120930	SF
AA544162	OTHC	USDT	ODOT	20.205	7,057.69	DEVELOP / IMLEM MEC	SPRY001054RSPIECE0194658	20120524-20120930	SF
AA545163	OTHC	USDT	PRI	20.205	44,162.50	MECH HYDRATION / SET	DTFH6112H00003 pass thru PRI 00002058	20120705-20150704	PF
AA545393	OTHC	USDT	PRI	20.205	32,739.68	HYDRATION / SETTING	DTFH6112H00003 pass thru PRI 00002058	20120705-20130704	PF
AA545673	OTHC	USDT	ODOT	20.205	100,135.49	MEPDG RIGID PAVE-PH2	SPRITEM2208 pass thru ODOT NA	20121001-20130930	SF
AA545743	OTHC	USDT	ODOT	20.205	48,666.95	DISTRESS MODEL-PH1	2235SPRY001056RSJP0194	20121001-20130930	SF
AA545823	OTHC	USDT	ODOT	20.205	237,214.04	LOCAL TECHN ASSIST	NA pass thru ODOT TTYLTAP927PIECE0541533	20121001-20130930	SF
AB548830	OTHC	USDT	ODOT	20.205	2,561.35	CONV TALL FESCUE	BRFY155E504J#2276004 pass thru ODOT NA	20090728-20131231	SF
AB549670	OTHC	USDT	ODOT	20.205	12,896.28	ROADSIDE VEG MGMT PR	FHANA pass thru ODOT ITEM2157PIECE0194658	20111001-20120930	SF
AC542160	OTHC	USDT	ODOT	20.205	0.03	ROADSIDE VEGET MGMT	FHANA pass thru ODOT 21560194654	20091001-20100930	SF
AC542740	OTHC	USDT	ODOT	20.205	26,542.66	ROADSIDE VEG MGMT	FHA pass thru ODOT ITEM2156JP0194658	20111001-20120930	SF

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Total Highway Planning and Construction Cluster					<u>704,073.77</u>				
HIGHWAY SAFETY CLUSTER									
AA546453	OTHC	USDT	OHSO	20.601	33,202.25	TRAFFIC SAFETY 12-13	K813020205 pass thru OHSO NA	20121001-20130930	SF
Total Highway Safety Cluster					<u>33,202.25</u>				
Total Department of Transportation Clusters					<u>737,276.02</u>				
DEPARTMENT OF EDUCATION CLUSTERS									
TITLE I, PART A CLUSTER									
AA543632	OTHC	ED	SWPS	84.010	68,179.81	EARLY CHILDHOOD PART	NA pass thru SWPS PO73	20120701-20130630	PF
Total Title I, Part A Cluster					<u>68,179.81</u>				
SPECIAL EDUCATION CLUSTER(IDEA)									
AA535491	OTHC	ED	OSDE	84.027	(404.90)	SERC	NA pass thru ODSE 2659012281	20100701-20110630	SF
AA538571	OTHC	ED	OSDE	84.027	(5,922.01)	NIMAS SDE	H027A10057 pass thru OSDE PO2659013369	20110701-20120630	SF
AA539191	OTHC	ED	OSDE	84.027	(3,020.61)	SERC-MEDIATION	H027A090051 pass thru OSDE NA	20110701-20120630	SF
AA539281	OTHC	ED	OSDE	84.027	(1,654.11)	SERC	NA pass thru OSDE PO2659013479	20110701-20120630	SF
AA543732	OTHC	ED	OSDE	84.027	277,085.52	SERC	NA pass thru OSDE NA	20120701-20130630	SF
AA543852	OTHC	ED	OSDE	84.027	151,278.55	NIMAS-SDE	NA pass thru OSDE NA	20120701-20130630	SF
Total Special Education Cluster(IDEA)					<u>417,362.44</u>				
TRIO CLUSTER									
AA537361	OTHC	ED	ED	84.042A	218,736.42	STUDENT SUPPORT SERV	PO42A100302	20100901-20130831	FF
AF532292	OTHC	ED	ED	84.042A	26,004.53	FY12 STUDENT SUPPORT	PO42A10014411	20110901-20120831	FF
AF532453	OTHC	ED	ED	84.042A	265,505.36	FY13 SOAR GRANT	PO42A10014412	20120901-20130831	FF
AA520678	OTHC	ED	ED	84.044A	0.05	TALENT SEARCH PROGRAM	P044A070447	20070901-20111130	FF
AF532312	OTHC	ED	ED	84.044A	14,412.69	TALENT SEARCH FY12	PO44A110858	20110901-20120831	FF
AF532443	OTHC	ED	ED	84.044A	200,028.38	FY13 TALENT SEARCH	PO44A11085812	20120901-20130831	FF
AA520258	OTHC	ED	ED	84.047A	105,982.00	UPWARD BOUND	P047A070695	20070901-20120831	FF
AA545623	OTHC	ED	ED	84.047A	169,185.60	UPWARD BOUND	P047A120852	20120901-20130831	FF
AF532302	OTHC	ED	ED	84.047A	110,355.80	FY12 UPWARD BOUND	PO47A07084111	20110901-20120831	FF
AF532473	OTHC	ED	ED	84.047A	219,835.28	FY13 UPWARD BOUND	PO47A12036812	20120901-20130831	FF
AF550981	OTHC	ED	ED	84.047	(2,727.01)	FY11 UPWARD BOUND	PO47A07084110	20100901-20110831	FF
Total TRIO Cluster					<u>1,327,319.10</u>				
Total Department of Education Clusters					<u>1,812,861.35</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES CLUSTER									
TANF CLUSTER									
AD532291	OTHC	DHHS	SRHE	93.558	(11,547.63)	TANF MPOWER FY12	NA pass thru SRHE NA	20110701-20120630	SF
AD532393	OTHC	DHHS	SRHE	93.558	209,303.34	TANF M POWER FY13	NA pass thru SRHE NA	20120701-20130630	SF
AF532180	OTHC	DHHS	SRHE	93.558	(10.47)	FY11 PROJECT REACH	NA pass thru SRHE NA	20100701-20110630	SF
AF532200	OTHC	DHHS	SRHE	93.558	(279.70)	FY11 JOB READINESS	NA pass thru SRHE NA	20100701-20110630	SF
AF532232	OTHC	DHHS	SRHE	93.558	2,618.82	FY12 JOB READINESS	NA pass thru SRHE NA	20110701-20120630	SF
AF532242	OTHC	DHHS	SRHE	93.558	384.49	FY12 PROJECT REACH	NA pass thru SRHE NA	20110701-20120630	SF

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AF532413	OTHC	DHHS	SRHE	93.558	182,886.25	FY13 PROJECT REACH	NA pass thru SRHE NA	20120701-20130630	SF
AF532423	OTHC	DHHS	SRHE	93.558	124,921.10	FY13 JOB READINESS	NA pass thru SRHE NA	20120701-20130630	SF
AF532504	OTHC	DHHS	SRHE	93.558	651.12	FY14 PROJECT REACH		20130701-20140630	SF
AF532514	OTHC	DHHS	SRHE	93.558	1,131.85	FY14 JOB READINESS G		20130701-20140630	SF
Total TANF Cluster					510,059.17				
CCDF CLUSTER									
AF532170	OTHC	DHHS	SRHE	93.596	1.95	FY11 SCHOLARS EXCELL	NA pass thru SRHE NA	20100701-20110630	SF
AF532252	OTHC	DHHS	SRHE	93.596	(7,292.89)	FY12 SCHOLARS EXCELL	NA pass thru SRHE NA	20110701-20120630	SF
Total CCDF Cluster					(7,290.94)				
MEDICAID CLUSTER									
AA544242	OTHC	DHHS	OHCA	93.778	4,875.00	OK HEALTH CARE AUTH	NA pass thru OHCA PO8079001726	20120701-20130630	SF
AF532282	OTHC	DHHS	OHCA	93.778	242,120.09	FY12 CNA GRANT	NA pass thru OHCA PO8079001657	20110701-20120630	SF
Total Medicaid Cluster					246,995.09				
Total Department of Health and Human Services Clusters					749,763.32				
DEPARTMENT OF AGRICULTURE									
AC542600	OTHR	USDA	ODA	10.170	(21.86)	OK PROVEN PLANT SEL	1225B1089 pass thru ODA 0409015307	20110119-20130301	SF
AC543070	OTHR	USDA	ODA	10.170	4,191.97	OK PROVEN PLANT SEL	1225B1482 pass thru ODA 0409016168	20121206-20131205	SF
AF551011	OTHR	USDA	ODA	10.170	(47.93)	LEAFY GREENS HEALTH	SCBG1225B0944 pass thru ODA 0409014738	20100512-20120930	SF
AC525380	OTHR	USDA	UFL	10.200	1,989.62	IR-4 LIAISON 2012	20123438319740 pass thru UFL 130021307	20120801-20130731	PF
AC581610	OTHR	USDA	NIFA	10.200	2,525.11	ANIMAL WASTE MGMT	20103885120710	20100601-20120531	FF
AC581780	OTHR	USDA	USDA	10.200	47,203.75	WINTER CANOLA ACRES	20113862430802	20110901-20130831	FF
AC581790	OTHR	USDA	USDA	10.200	24,079.17	WINTER CANOLA ACRES	20113862430802	20110901-20130831	FF
AC581870	OTHR	USDA	USDA	10.200	4,172.12	S PLAINS WINTER CANO	20123862420253	20120901-20130831	FF
AC581880	OTHR	USDA	USDA	10.200	21,639.58	S PLAINS WINTER CANO	20123862420253	20120901-20130831	FF
AC581890	OTHR	USDA	USDA	10.200	14,836.05	S PLAINS WINTER CANO	20123862420253	20120901-20130831	FF
AA527079	OTHR	USDA	USDA	10.210	5,611.70	FOOD & AG SCIENCES	20083842004777	20080901-20130831	FF
AA534720	OTHR	USDA	USDA	10.210	64,221.98	FORENSIC PLANT PATHO	20103842020423	20100120-20141231	FF
AA548043	OTHR	USDA	USDA	10.210	8,155.59	FORENSIC PLANT PATH	20133842020536	20130201-20180131	FF
AG521110	OTHR	USDA	USDA	10.210	19,020.38	FELLOWSHIP FORENSIC	20103842020423	20100101-20141231	FF
AC523790	OTHR	USDA	UGA	10.215	680.00	SUSTAIN AG TRAINING	20094700105387 pass thru UGA RE675155469	20090701-20130630	PF
AC524360	OTHR	USDA	UGA	10.215	218.75	COMPARE SOIL QUALITY	20103864020926 pass thru UGA RD309109478	20110315-20131231	PF
AC524820	OTHR	USDA	UGA	10.215	33,583.67	SARE PROGRAM	20113864030550 pass thru UGA RD309117489	20110901-20130831	PF
AC542500	OTHR	USDA	UGA	10.215	(3,382.14)	SARE PROGRAM	20103864020926 pass thru UGA RD309109478	20100715-20130630	PF
AA521288	OTHR	USDA	USDA	10.217	40,279.74	SOLVE REAL BUS DESGN	20073841118116	20070901-20120831	FF
AA527679	OTHR	USDA	UARK	10.217	120.57	ENHANCEMENT CURRICUL	20083841119047 pass thru UARK UAAES909490	20080901-20120831	PF
AA531400	OTHR	USDA	KSU	10.217	9,974.99	BIOBASED PRODUCTS	20093841119766 pass thru KSU S10107	20090901-20120831	PF
AA538691	OTHR	USDA	IDHO	10.217	10,642.29	RANGELAND EDUC CHNG	20103481121370 pass thru IDHO GRK997SB003	20100901-20130731	PF
AA542122	OTHR	USDA	UFL	10.217	16,072.18	TEACHING LOCALLY	20113841130571 pass thru UFL UF11207	20110901-20140831	PF
AA545503	OTHR	USDA	KSU	10.217	29,361.91	CLIMATE CHANGE FUNCT	20127000320022 pass thru KSU S13035	20120901-20150831	PF
AA546243	OTHR	USDA	USDA	10.217	36,057.82	NIFA PRIORITY AREAS	20127000319965	20120901-20150831	FF
AC581640	OTHR	USDA	USDA	10.226	12,515.93	AG ECON CURRICULUM	20103841421031	20100701-20130630	FF
AC581700	OTHR	USDA	USDA	10.226	16,083.99	OK AG CLASSROOM PD	20103841421593	20100901-20120831	FF
AC581760	OTHR	USDA	USDA	10.250	9,195.15	MEX LIVESTOCK SECTOR	58300010040	20110819-20121231	FF
AC581800	OTHR	USDA	USDA	10.250	13,548.13	TRANSITION IN AGRICU	58600020079	20120713-20140930	FF

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AC523270	OTHR	USDA	TAMU	10.303	75,343.72	S REGION WATERSHED	20085113019537 pass thru TAMU 451020	20080901-20130831	PF
AC580330	OTHR	USDA	USDA	10.303	19,593.08	BEEF CATTLE PILOT DM	20115111031044	20110901-20140831	FF
AC521960	OTHR	USDA	KSU	10.304	(399.00)	GREAT PLAINS DIANOST	20073762018152 pass thru KSU S08013	20070601-20120531	PF
AC525360	OTHR	USDA	KSU	10.304	24,508.60	GREAT PLAINS DIAGNOS	20123762019627 pass thru KSU S13015	20120601-20130731	PF
AC525280	OTHR	USDA	MSU	10.309	73,945.31	DEVLP GRAPE COMM	20095118120440 pass thru MSU 01590034049	20120901-20140701	PF
AC581330	OTHR	USDA	USDA	10.309	0.01	GRAPE COMMUNITY	20095118106084	20090901-20120831	FF
AA539631	OTHR	USDA	UNEV	10.310	1,487.59	ALL 4 KIDS-OKLAHOMA	20128521520622 pass thru UNEV 1193	20110601-20131231	PF
AA548513	OTHR	USDA	USDA	10.310	6,544.86	BEEF CATTLE PROD	20136900220621	20130215-20140214	FF
AC581910	OTHR	USDA	USDA	10.310	20,078.69	RES / VULN BEEF CATT	20136900220621	20130215-20140214	FF
AC581920	OTHR	USDA	USDA	10.310	1,983.25	RES / VULN BEEF CATT	20136900220621	20130215-20140214	FF
AC581940	OTHR	USDA	USDA	10.310	9,562.00	RES / VULN BEEF CATT	20136900220621	20130215-20140214	FF
AC524670	OTHR	USDA	KCSA	10.311	3,067.48	BEG FARMERS / RANCHE	20114940030525 pass thru KCSA NA	20110901-20140831	PF
AC524690	OTHR	USDA	MSU	10.311	18,117.50	BEG FARMERS / RANCHE	20114940030556 pass thru MSU 01050034046	20110801-20140731	PF
AC580340	OTHR	USDA	USDA	10.455	34,529.11	OK RISK MGMT OUTRCH	111E53102051	20110926-20120925	FF
AC581850	OTHR	USDA	USDA	10.459	65,369.09	RISK MGMT ED-DOYE	12IE53102006	20120901-20130831	FF
AC581860	OTHR	USDA	USDA	10.459	5,744.17	RISK MGMT ED-CAMPICH	12IE53102006	20120901-20130831	FF
AA537801	OTHR	USDA	USDA	10.500	61,380.66	ECON ALT ENERGY-AG	20113842020069	20110101-20151231	FF
AD532241	OTHR	USDA	OSDE	10.558	25,644.02	CACFP FY10	NA pass thru OSDE DC56010	20090901-20130930	SF
AF532342	OTHR	USDA	OSDE	10.558	10,448.95	FY12 CACFP	NA pass thru OSDE NA	20111001-20120930	SF
AC542540	OTHR	USDA	ODA	10.664	14,647.49	OK URBAN FOREST FY13	NA pass thru ODA 0409016073	20120830-20130829	SF
AC542680	OTHR	USDA	ODA	10.664	2,166.92	2012 FORESTRY STEWAR	11DG11083140001 pass thru ODA 0409015546	20110714-20120630	SF
AC542830	OTHR	USDA	ODA	10.664	(411.68)	OK URBAN FORESTRY	NA pass thru ODA PO0409015640	20111117-20120517	SF
AC543020	OTHR	USDA	ODA	10.664	9,275.56	2012 FORESTRY STEWRD	NA pass thru ODA 0409016084	20120925-20130630	SF
AC580320	OTHR	USDA	USDA	10.762	61,534.10	2012 SOLID WASTE MGM	17751	20121001-20130930	FF
AC524800	OTHR	USDA	DELT	10.912	8,729.24	GREENHOUSE GAS BENEFL	693A7511137 pass thru DELT NA	20111005-20140731	PF
AC583050	OTHR	USDA	USDA	10.912	2,195.65	OPTIMIZING NITROGEN	6973351222	20120713-20150709	FF
AC581370	OTHR	USDA	USDA	10.960	12,086.82	COMMODITY STORAGE	5831480053	20100222-20130930	FF
AA540372	OTHR	USDA	ODHR	10.XXX	461,333.77	OK NUTRITION EDUCAT	2011 pass thru Q390346 pass thru ODHR 1200303	20111001-20120930	SF
AA543002	OTHR	USDA	OSDE	10.XXX	43,577.88	SCHOOL MEAL PATTERN	NA pass thru OSDE NA	20120201-20130131	SF
AA543442	OTHR	USDA	ODHR	10.XXX	1,268,571.33	OK NUTRITION ED PRGM	NA pass thru ODHR 12003037	20121001-20130930	SF
AA548053	OTHR	USDA	OSDE	10.XXX	32,989.75	SCHOOL MEAL PATTERN	NA pass thru OSDE 2659013817	20120201-20140131	SF
AC581810	OTHR	USDA	MSU	10.XXX	33,847.54	STRONGER ECONOMIES T	RBS1039 pass thru MSU 01800034045216	20120801-20130731	PF
Total Department of Agriculture					2,850,023.67				
DEPARTMENT OF COMMERCE									
AA541232	OTHR	USDC	OAME	11.611	11,008.04	NPDC SUPPORT-GREEN	NA pass thru OAME 2010MEPSDCC01	20111001-20120930	PF
AA545353	OTHR	USDC	OAME	11.611	54,304.38	NEXT GEN GREEN / SUS	NA pass thru OAME NA	20121001-20130930	PF
AA545363	OTHR	USDC	OAME	11.611	216,040.88	NEXT GEN GREEN MANUF	NA pass thru OAME NA	20121001-20130930	PF
AC524680	OTHR	USDC	OAME	11.611	68,070.88	NEXT GEN GREEN MANUF	2010MEPSDCC01 pass thru OAME NA	20111001-20120930	PF
AC524740	OTHR	USDC	OAME	11.611	5,763.71	NXT GEN GREEN/SUST	2010MEPSDCC01 pass thru OAME NA	20111001-20120930	PF
AC525310	OTHR	USDC	OAME	11.611	200,942.53	NEXT GEN GREEN / SUS	NA pass thru OAME NA	20121001-20130930	PF
AC525320	OTHR	USDC	OAME	11.611	62,141.38	NEXT GEN GREEN / SUS	NA pass thru OAME NA	20121001-20130930	PF
AF532210	OTHR	USDC	OAME	11.611	(515.24)	FY11 MEA GRANT	NA pass thru OAME NA	20100701-20110630	PF
AF550901	OTHR	USDC	OAME	11.611	(9,100.76)	FY 12 MEA AWARD	NA pass thru OAME NA	20110701-20120630	PF
AA538622	OTHR	USDC	OAME	11.XXX	(12,480.65)	ENHANCING OK ALL	NA pass thru OAME NA	20110701-20120630	PF
AA538632	OTHR	USDC	OAME	11.XXX	(962.86)	ENHANCING OK ALL	NA pass thru OAME NA	20110701-20120630	PF
AA538652	OTHR	USDC	OAME	11.XXX	49.88	ENHANCING OK ALL	NA pass thru OAME NA	20110701-20120630	PF
AA538662	OTHR	USDC	OAME	11.XXX	204.34	ENHANCING OK ALL	NA pass thru OAME NA	20110701-20120630	PF

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AA538672	OTHR	USDC	OAME	11.XXX	(51.44)	ENHANCING OK ALL	NA pass thru OAME NA	20110701-20120630	PF
AA538682	OTHR	USDC	OAME	11.XXX	54.00	ENHANCING OK ALL	NA pass thru OAME NA	20110701-20120630	PF
AA540782	OTHR	USDC	OAME	11.XXX	48,560.31	NXT GEN GREEN / SUST	NA pass thru OAME 2010MEPSDCC01	20111001-20120930	PF
AA543503	OTHR	USDC	OAME	11.XXX	197,386.23	ENHANCE OK ALLIANCE	NA pass thru OAME NA	20120701-20130630	PF
AA543513	OTHR	USDC	OAME	11.XXX	21,147.87	ENHANCE OK ALLIANCE		20120701-20130630	PF
AA543523	OTHR	USDC	OAME	11.XXX	4,266.73	ENHANCE OK ALLIANCE		20120701-20130630	PF
AA543533	OTHR	USDC	OAME	11.XXX	20,497.12	ENHANCE OK ALLIANCE	NA pass thru OAME NA	20120701-20130630	PF
AA543543	OTHR	USDC	OAME	11.XXX	7,660.86	ENHANCE OK ALLIANCE	NA pass thru OAME NA	20120701-20130630	PF
AA543553	OTHR	USDC	OAME	11.XXX	12,682.18	ENHANCE OK ALLIANCE	NA pass thru OAME NA	20120701-20130630	PF
AC542670	OTHR	USDC	OAME	11.XXX	(35,723.17)	ENHANCING OK ALLIANC	NA pass thru OAME NA	20110701-20120630	PF
AC542930	OTHR	USDC	OAME	11.XXX	309,611.87	ENHANCE OK ALLIANCE	NA pass thru OAME NA	20120701-20130630	PF
AF532383	OTHR	USDC	OAME	11.XXX	49,615.07	FY13 MEA GRANT	NA pass thru OAME NA	20120701-20130630	PF
Total Department of Commerce					1,231,174.14				
DEPARTMENT OF DEFENSE									
AA546213	OTHR	USAR	AAS	12.630	7,744.72	JR SCIENCE / HUMANIT	W911NF1020076 pass thru AAS NA	20120901-20130831	PF
AA545873	OTHR	NSA	NSA	12.901	22,050.57	IASP BASIC RECR-13	H982301210403	20120820-20130819	FF
AA536931	OTHR	DEFS	NSA	12.902	13,384.00	IASP BASIC RECR FY11	H982301010424	20100923-20120831	FF
AA541332	OTHR	DEFS	NSA	12.902	18,834.64	INFO ASSURANCE SCHOL	H982301110424	20110906-20121231	FF
AA541342	OTHR	DEFS	NSA	12.902	43,239.89	INFO ASSURANCE SCHOL	H982301110424	20110906-20121231	FF
AA547303	OTHR	DEFS	USAR	12.XXX	2,264.79	DATA ANALYSIS PUBLIC	W912BV11P0133	20130101-20130630	FF
AC581950	OTHR	DEFS	USAR	12.XXX	13,409.58	2013 MILITARY KIDS	NAFBA113M0188	20130401-20130930	FF
Total Department of Defense					120,928.19				
DEPARTMENT OF THE INTERIOR									
AC542990	OTHR	UFWS	OCC	15.631	25,803.79	OK PRESCRIBED FIRE	F12AP00097 pass thru OCC NA	20120813-20150812	SF
AA544212	OTHR	USGS	OU	15.820	52,825.67	TERRESTRIAL CONNECTI	G12AC20512 pass thru OU 201312	20121001-20130930	SF
Total Department of the Interior					78,629.46				
DEPARTMENT OF JUSTICE									
AA537741	OTHR	USDJ	N4HC	16.726	10,638.76	LATINO 4H MENTORING	2010JUFEX0016 pass thru N4HC NA	20101201-20120630	PF
AA542092	OTHR	USDJ	N4HC	16.726	78,738.22	OK YFP 4 H MILITARY	2011MUMU0026 pass thru N4HC NA	20111201-20130430	PF
AC525440	OTHR	USDJ	N4HC	16.726	12,780.62	4H TRIBAL YOUTH NTL	2012JUFEX0016 pass thru N4HC NA	20121201-20140131	PF
AC524880	OTHR	USDJ	N4HC	16.731	56,751.40	TRIBAL YOUTH MENTOR	2011TYFX0031 pass thru N4HC NA	20120101-20130531	PF
AC525500	OTHR	USDJ	N4HC	16.731	50,440.83	4H TRIBAL YOUTH MENT	2011TYFX0031 pass thru NRHC NA	20120901-20130831	PF
Total Department of Justice					209,349.83				
DEPARTMENT OF LABOR									
AF532362	OTHR	USDL	OCCC	17.245	37,071.95	OKLAHOMA WORKS GRANT	TC225401160A40 pass thru OCCC NA	20111001-20140930	SF
AF620259	OTHR	USDL	OESC	17.260	7,345.86	AM INDIAN ED/JTPA TR	NA pass thru OESC NA	19980701-20000630	SF
AF640921	OTHR	USDL	COWD	17.260	31,822.95	WIA CENTRAL OK	NA pass thru COWD NA	20000701-20291231	PF
AD532372	OTHR	USDL	ODOC	17.268	408,972.24	OKLAHOMA GREENOVATIO	HG226221260A40 pass thru ODOC 15050HTST1	20120601-20151130	SF
AF532392	OTHR	USDL	ODOC	17.268	26,571.73	OKLAHOMA GREENOVATIO	HG226221260A40 pass thru ODOC 15050HTST1	20120601-20151130	SF
AF550920	OTHR	USDL	USDL	17.269	36,110.00	WIND TURBINE ENERGY	CB182590960A40	20090215-20120731	FF
AD532352	OTHR	USDL	OCCC	17.282	104,513.07	OKLAHOMA WORKS	TC225401160A40 pass thru OCCC B0033681	20111001-20140930	SF
Sub-Total Department of Labor					652,407.80				
DEPARTMENT OF LABOR - ARRA									

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AD532231	OTHR	USDL-ARF	ODOC	17.275	299,967.47	EASTERN REGION GREEN	GJ199041060A40 pass thru ODOC 14533 OKM	20110101-20130501	SF
AD532271	OTHR	USDL-ARF	ODOC	17.275	108,283.20	SUMMER TEACHER ACADE	GJ199041060A40 pass thru ODOC 14532	20110301-20130501	SF
AF551021	OTHR	USDL-ARF	ODOC	17.275	180,518.41	ARRA-FY 11 OK GREEN	GJ199041060A40 pass thru ODOC 14513 OKC	20110101-20130601	SF
Sub-Total Department of Labor - ARRA					588,769.08				
Total Department of Labor					1,241,176.88				
DEPARTMENT OF STATE									
AA535100	OTHR	USDS	FHI3	19.011	78,855.26	IRAQ UNIV LINKAGE PR	SIZ10010GR005 pass thru FHI3 4273OK01	20100525-20130615	PF
AA537661	OTHR	USDS	FHI3	19.011	219,481.19	IRAQ UNIV LINKAGES	SIZ10010GR005 pass thru FHI3 4273OSU02	20100801-20130615	PF
AA537671	OTHR	USDS	FHI3	19.011	127,207.47	IRAQ UNIV LINKAGES	SIZ10010GR005 pass thru FHI3 427OSU02	20100801-20130615	PF
AA537681	OTHR	USDS	FHI3	19.011	140,476.74	IRAQ UNIV LINKAGES	SIZ10010GR005 pass thru FHI3 4273OSU02	20100801-20130615	PF
AA541552	OTHR	USDS	IIE	19.011	5,771.75	COBOS EDISON	NA pass thru IIE 15111239	20110816-20130504	PF
AA541652	OTHR	USDS	LASP	19.011	7,582.75	COCA DIANA	NA pass thru LASP 20110214	20110801-20160731	PF
AA541692	OTHR	USDS	IIE	19.011	7,508.25	YATIM ARDIYANSYAH	NA pass thru IIE 15111428	20110816-20130815	PF
AA541702	OTHR	USDS	IIE	19.011	9,151.95	FITRIANI HENI	NA pass thru IIE 15111433	20110815-20130814	PF
AA541712	OTHR	USDS	IIE	19.011	7,999.25	DWIJAYANTI SUCI	NA pass thru IIE 15110902	20110816-20130504	PF
AA541722	OTHR	USDS	IIE	19.011	8,102.60	MNISI MAQHAWA	NA pass thru IIE 15110897	20110816-20130503	PF
AA541732	OTHR	USDS	IIE	19.011	6,592.40	AVALOR RIVERA ALYS	NA pass thru IIE 15110555	20110816-20130815	PF
AA541742	OTHR	USDS	IIE	19.011	10,587.70	NGU HENRY	NA pass thru IIE 15110225	20110816-20130815	PF
AA545923	OTHR	USDS	IIE	19.011	6,079.90	FREDY ZAKARIAS SAUDA	NA pass thru IIE 15121509	20120813-20130812	PF
AA546023	OTHR	USDS	IIE	19.011	6,124.90	CHAN HANG SAING	NA pass thru IIE 15121112	20120813-20130812	PF
AA546043	OTHR	USDS	IIE	19.011	6,407.40	SHAH ZAMAN FARAH	NA pass thru IIE 15120515	20120809-20130808	PF
AA546053	OTHR	USDS	IIE	19.011	7,816.45	VASCO THAELA SALOMON	NA pass thru IIE 15121614	20120813-20130812	PF
AA546063	OTHR	USDS	IIE	19.011	6,756.95	GABRIELA DIAZ	NA pass thru IIE 15121183	20120813-20130812	PF
AA547193	OTHR	USDS	FHI3	19.011	6,543.51	IRAQ UNIV LINKAGES P	SIZ10010GR005A002 pass thru FHI3 4273S01	20100525-20130615	PF
AA527479	OTHR	USDS	IREB	19.300	(4,165.50)	ERAJ KANIEV	NA pass thru IREB NA	20080818-20090531	PF
AA530680	OTHR	USDS	IREB	19.300	275.00	RAFAEL ZHANSULTANOV	NA pass thru IREB NA	20090817-20110731	PF
AA536281	OTHR	USDS	IREB	19.300	275.00	NATALIA ZUYONAK	NA pass thru IREB NA	20100810-20111231	PF
AA536291	OTHR	USDS	IREX	19.300	275.00	KYLYCHBEK ISA	NA pass thru IREX NA	20100810-20111231	PF
AA537191	OTHR	USDS	IREB	19.300	275.00	KANAN MIRZAYEV	NA pass thru IREB NA	20100810-20111231	PF
AA531090	OTHR	USDS	IIE	19.415	1,691.35	MASNIARTA POHAN	NA pass thru IIE 5095159	20090810-20120809	PF
AA533210	OTHR	USDS	IIE	19.415	550.00	FFEROZ MASJIDI	NA pass thru IIE15093601	20100105-20111217	PF
AA533290	OTHR	USDS	IIE	19.415	275.00	AISSATOU SITTA	NA pass thru IIE 15094958	20100104-20111216	PF
AA536371	OTHR	USDS	IIE	19.415	550.00	FRANCIS MAKAMU	NA pass thru IIE 15102554	20100816-20120515	PF
AA536381	OTHR	USDS	IIE	19.415	550.00	ABRE QURAT UL ANN	NA pass thru IIE15102359	20100816-20120504	PF
AA536631	OTHR	USDS	IIE	19.415	1,415.90	AMADOU GOUZAYE	NA pass thru IIE 5101131	20100816-20120731	PF
AA536641	OTHR	USDS	IIE	19.415	550.00	IVICA JANESKI	NA pass thru IIE 15102076	20100816-20120506	PF
AA536651	OTHR	USDS	IIE	19.415	7,420.10	ARAM AL-MUHANA	NA pass thru IIE 15106080	20100601-20130131	PF
AA536731	OTHR	USDS	IIE	19.415	1,691.35	FREDERIC OUEDRAOGO	NA pass thru IIE 15101231	20100816-20120630	PF
AA536741	OTHR	USDS	IIE	19.415	5,289.90	CAROLA PENA POZO	NA pass thru IIE 15102529	20100816-20121220	PF
AA536751	OTHR	USDS	IIE	19.415	7,710.80	APIF HAJJI	NA pass thru IIE 15101746	20100816-20130804	PF
AA537071	OTHR	USDS	USDS	19.415	18,583.26	IMPROV FOOD SECURITY	SECAPE10CR233MJ	20100915-20120831	FF
AA541182	OTHR	USDS	IIE	19.415	8,060.90	KOFFI NOMEDJI	NA pass thru IIE 15110503	20110809-20130808	PF
AA541202	OTHR	USDS	LASP	19.415	6,355.50	GABRIEL MENDOZA	NA pass thru LASP 20110107	20110801-20130831	PF
AA546033	OTHR	USDS	LASP	19.415	5,426.90	NORIEL PATRICIA JAC	NA pass thru LASP 20120072	20120801-20140831	PF
AA539711	OTHR	USDS	TAMU	19.XXX	550.00	TAGHREED AL QARAGHOL	NA pass thru TAMU NA	20110606-20131231	PF
Total Department of State					732,651.88				

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DEPARTMENT OF TRANSPORTATION									
AA515757	OTHR	USDT	UFHA	20.200	72,195.56	TECHNOLOGY TRANSFER	DTFH6106H00030	20060701-20120731	FF
AA540282	OTHR	USDT	UFHA	20.200	700.00	TECH TRSF PRGM	DTFH6106H00030	20100101-20120430	FF
AA545293	OTHR	USDT	UFHA	20.200	249,591.54	SOUTHERN PLAINS-TTAP	DTFH6112H00004	20120801-20140731	FF
AC543010	OTHR	USDT	ODOT	20.200	112,479.22	ROADSIDE VEGETATION	NA pass thru ODOT SPRITEM2156JP0194660	20121001-20130930	SF
AA539341	OTHR	USDT	ODOT	20.509	8,633.53	5311 ODOT-2012	NA pass thru ODOT NA	20111001-20120930	SF
AA540962	OTHR	USDT	ODOT	20.509	61,289.82	RURAL TRANSIT ASSIST	FTARTAP0945026PIECE2608607	20111001-20120930	SF
AA541132	OTHR	USDT	ODOT	20.509	1,587.37	PROJECT MONIT OK RUR	FTAMAP0945027PIECE2808707	20111001-20120930	SF
AA545713	OTHR	USDT	ODOT	20.509	868,526.41	OSU STW NON-URBN FTA	FTA5311TP18242 pass thru ODOT 2594509	20121001-20130930	SF
AA545833	OTHR	USDT	ODOT	20.509	221.67	PROJECT MONITORING	NA pass thru ODOT NA	20121001-20130930	SF
AA545843	OTHR	USDT	ODOT	20.509	193,618.79	RURAL TRANSIT ASSIST	NA pass thru ODOT NA	20121001-20130930	SF
AA533160	OTHR	USDT	UFHA	20.701	909.69	SUMMER INTERNSHIP	DTRT06G0016	20100101-20130331	FF
AA541442	OTHR	USDT	OU	20.701	35,203.14	DEVELOP CUTTING EDGE	DTRT06G0016 pass thru OU 201212	20111001-20130630	SF
AA541902	OTHR	USDT	UFHA	20.701	42,858.15	ASPHALT RECYCLING	DTRT06G0016	20120101-20130630	FF
AA542052	OTHR	USDT	UFHA	20.701	68,831.56	LOCAL GOVNT AGENCY	DTRT06G0016	20120101-20130831	FF
AC542880	OTHR	USDT	UFHA	20.701	4,311.85	DEC SUPPORT SYS ROAD	DTRT06G0016	20120401-20130630	FF
AA537811	OTHR	USDT	ODEM	20.703	(571.20)	HMEP FY11	HMHMP11001 pass thru ODEM NA	20101001-20110930	SF
AA541992	OTHR	USDT	KIBO	20.XXX	(12.84)	NEW FREEDOM 3	NA pass thru KIBO NA	20111001-20120930	PF
AA543422	OTHR	USDT	KIBO	20.XXX	19,379.63	NEW FREEDOM IV	NA pass thru KIBO NA	20121001-20130930	PF
AA548083	OTHR	USDT	UFHA	20.XXX	15,000.00	2012 NTL LOCAL TECH	DTFH6112P00102	20120717-20120802	FF
AF532352	OTHR	USDT	OHSO	20.XXX	6,786.13	FY12 MOTORCYCLE SAFE	NA pass thru OHSO 5859015743	20120201-20120930	SF
Total Department of Transportation					1,761,540.02				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
AA538221	OTHR	NASA	OU	43.008	91,257.63	OK SPACE GRANT CONS	NNX11AB54H pass thru OU 201138	20101101-20131031	SF
AA540352	OTHR	NASA	SNOL	43.XXX	143,235.07	NATIVE AMERICAN-NASA	NNX10AV03A pass thru SNOL NA	20110815-20130815	PF
AA544032	OTHR	NASA	SNOL	43.XXX	37,098.68	ENGAGE NATIVE AMERIC	NNX10AV03A pass thru SNOL NA	20110815-20130815	PF
AA589715	OTHR	NASA	OU	43.XXX	(51,275.07)	OK SPACE GRANT	NNG05GN42H pass thru OU 200619	20050815-20110814	SF
Total National Aeronautics and Space Administration					220,316.31				
NATIONAL ENDOWMENT FOR THE HUMANITIES									
AA545133	OTHR	NEA	OAC	45.024	1,000.00	THE VEIL-VISIBLE	NA pass thru OAC 20243	20120701-20130228	SF
AA545143	OTHR	NEA	OAC	45.024	1,699.80	GARDINER ART GALLERY	NA pass thru OAC 20243161	20120701-20130630	SF
AA545153	OTHR	NEA	OAC	45.024	1,500.00	ILLUSTRATORS 54	NA pass thru OAC 20243157	20120901-20130530	SF
AA540442	OTHR	NEH	NEH	45.164	317.81	MANIFOLD GREATNESS	LJ5002511	20110901-20131231	FF
Total National Endowment for the Humanities					4,517.61				
NATIONAL SCIENCE FOUNDATION									
AA534110	OTHR	NSF	NSF	47.041	41,208.66	MIRP-UNIV.MANUF,GV	0917808	20100301-20140228	FF
AA539251	OTHR	NSF	NSF	47.049	2,728.47	INTL CONF DIFF EQUAT	1053163	20110501-20130430	FF
AA539371	OTHR	NSF	NSF	47.049	4,503.69	OK PDE / APPLIED MAT	1135402	20110701-20140630	FF
AA541922	OTHR	NSF	NSF	47.049	2,722.12	2012 REDBUD GEOMETRY	1148724	20111115-20131031	FF
AA537381	OTHR	NSF	NSF	47.050	12,979.19	GET IN THE FIELD	1034987	20101001-20130331	FF
AA537451	OTHR	NSF	NSF	47.050	883.40	GET IN THE FIELD	1034987	20101001-20130331	FF
AA538441	OTHR	NSF	NSF	47.075	8,693.39	BIOLOGICAL BASIS HUM	1063091	20110301-20140228	FF
AA538451	OTHR	NSF	NSF	47.075	77,194.29	BIOLOGICAL BAS-PART	1063091	20110301-20140228	FF
AA525619	OTHR	NSF	NSF	47.076	(954.79)	NSF/AMP OSU BD	HRD0832871	20080801-20120731	FF

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AA525859	OTHR	NSF	WSU	47.076	281.73	CCLI: NTL MODEL ENG	DUE0817332 pass thru WSU NA	20080801-20130731	PF
AA526229	OTHR	NSF	NSF	47.076	1,838.79	ADVANCE-GENDER EQUIT	0820240	20080901-20120831	FF
AA526249	OTHR	NSF	NSF	47.076	1,041.65	ADVANCE-GENDER EQUIT	0820240	20080901-20120831	FF
AA526269	OTHR	NSF	NSF	47.076	(301.50)	ADVANCE-GENDER EQUIT	0820240	20080901-20120831	FF
AA528639	OTHR	NSF	NSF	47.076	184,643.14	BROADENING OPPORTUN	0849924	20090801-20140731	FF
AA529769	OTHR	NSF	NSF	47.076	85,818.20	COHORT 4-OU	0929135	20090801-20130731	FF
AA529849	OTHR	NSF	NSF	47.076	335,283.45	OK-LSAMP PHASE 4	0902027	20090901-20140831	FF
AA529859	OTHR	NSF	NSF	47.076	103,699.87	OKLSAMP PHASE 4-PART	0902027	20090901-20140831	FF
AA536501	OTHR	NSF	NSF	47.076	7,802.17	ADVANCE-REU SUPPL	0820240	20090712-20120831	FF
AA540642	OTHR	NSF	UT	47.076	20,569.49	UTEACH ENGINEER UNIV	DUE0831811 pass thru UT NA	20110801-20120831	PF
AA540802	OTHR	NSF	NSF	47.076	452,334.65	OSU LSAMP BRIDGE DOC	1139824	20110815-20130731	FF
AA540952	OTHR	NSF	NSF	47.076	7,463.54	LSAMP BRIDGE DOC-ED	1139824	20110815-20130731	FF
AC525340	OTHR	NSF	N4HC	47.076	42,390.68	AG IN CLASSROOM	DRL0638970 pass thru N4HC NA	20120808-20140630	PF
AD521737	OTHR	NSF	NSF	47.076	44,905.80	OK NANOTECH EDUCFY08	DUE0702976	20070701-20120630	FF
AA535961	OTHR	NSF	NSF	47.079	250.00	2010 EURBEE	OISE1043057	20100801-20120731	FF
AA535331	OTHR	NSF	NSF	47.081	7,058.00	REYAP SUMMER 2010	0814361	20100326-20130831	FF
Sub-Total National Science Foundation					1,445,038.08				
NATIONAL SCIENCE FOUNDATION - ARRA									
AA531890	OTHR	NSF-ARRA	NSF	47.082	31,996.93	IRES-RSCH OPPORTUNIT	0927841	20090901-20130831	FF
Sub-Total National Science Foundation - ARRA					31,996.93				
Total National Science Foundation					1,477,035.01				
ENVIRONMENTAL PROTECTION AGENCY									
AC542890	OTHR	EPA	OCC	66.419	138.00	RAINWATER HARVESTING	CD00F313012 pass thru OCC NA	20111101-20121231	SF
AC542640	OTHR	EPA	ODA	66.700	148,084.72	FY2012 PESTICIDE TRN	E006354120 pass thru ODA 0409015365	20110701-20130630	SF
AC543160	OTHR	EPA	OCC	66.XXX	5,163.02	EDUC WKSHP 4 LANDOWN	00F31301 pass thru OCC OCCID328	20130101-20131231	SF
Sub-Total Environmental Protection Agency					153,385.74				
ENVIRONMENTAL PROTECTION AGENCY - ARRA									
AB775048	OTHR	EPA-ARRA	OCC	66.458	194,847.14	COW CREEK ARRA	96688501 pass thru OCC ORF090032CW	20091001-20120930	SF
AC542660	OTHR	EPA-ARRA	OCC	66.458	36,611.10	STREAM CHANNEL RESTO	96688501 pass thru OCC ORF090028CW	20110601-20120930	SF
Sub-Total Environmental Protection Agency					231,458.24				
Total Environmental Protection Agency					384,843.98				
DEPARTMENT OF EDUCATION									
AD532331	OTHR	ED	OSDE	84.002	(10,422.84)	ADULT ED ABE FY12	NA pass thru OSDE 731	20110701-20120630	SF
AD532403	OTHR	ED	OSDE	84.002	144,390.31	SDE ADULT ED FY13	NA pass thru OSDE NA	20120701-20130630	SF
AF532332	OTHR	ED	ED	84.031A	435,988.79	STEM-TITLE III	PO31A110187	20111001-20130930	FF
AD532301	OTHR	ED	VOTC	84.048	(2,688.03)	CARL PERKINS FY12	CPPS0325	20110701-20120630	SF
AD532383	OTHR	ED	VOTC	84.048	144,033.02	CARL PERKINS FY13	NA pass thru VOTC CPPS0548	20120701-20130630	SF
AF521799	OTHR	ED	VOTC	84.048	(235.07)	CARL PERKINS-FY10	NA pass thru VOTC NA	20090701-20100630	SF
AF532262	OTHR	ED	VOTC	84.048	501.26	FY12 CARL PERKINS GR	NA pass thru VOTC CPPS0362	20110701-20120630	SF
AF532373	OTHR	ED	VOTC	84.048	246,412.89	FY13 CARL PERKINS GR	NA pass thru VOTC CPPS0598	20120701-20130630	SF
AA526519	OTHR	ED	ED	84.116J	96,006.86	HOTEL ATLANTIS PGRM	P116J080004	20080901-20130831	FF
AC581680	OTHR	ED	ED	84.116Z	(1,976.49)	OSU FARMED WHITETAIL	P116Z100074	20100816-20120831	FF

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AC581690	OTHR	ED	ED	84.116Z	3,175.52	OSU FARMED WHITETAILE	P116Z100074	20100816-20120831	FF
AA541042	OTHR	ED	ODRS	84.126A	40,908.58	OK REHAB COUNCIL	NA pass thru ODRS PO08059012851	20111001-20120930	SF
AA545853	OTHR	ED	ODRS	84.126A	138,720.29	OK REHAB COUNCIL	NA pass thru ODRS NA	20121001-20130930	SF
AA542182	OTHR	ED	ILRU	84.133A	13,950.49	OK EARLY INTERVENT	H133A110027 pass thru ILRU 144212	20111001-20120930	PF
AA546983	OTHR	ED	ILRU	84.133A	41,931.91	AT-SWADA	H133A110027 pass thru ILRU 150313	20121001-20130930	PF
AA547053	OTHR	ED	TUPS	84.215X	19,767.35	WRITING MATTERS HIST	U215X080095 pass thru TUPS NA	20121201-20130630	PF
AA520278	OTHR	ED	ED	84.224A	8,543.19	OK ABLE TECH-NIDRR-A	H224A9500799	20070701-20130930	FF
AA539972	OTHR	ED	ED	84.224A	27,329.79	OK ABLE TECH	H224A110036	20101001-20120930	FF
AA542162	OTHR	ED	ED	84.224A	419,464.00	OK ABLE TECH	H224A120036	20111001-20130930	FF
AA548443	OTHR	ED	ED	84.224A	156,828.76	OKLAHOMA ABLE TECH	H224A130036	20121001-20130930	FF
AA539211	OTHR	ED	SRHE	84.267	(438.88)	MORE THAN READ-ALoud	NA pass thru ED NA	201110201-20120630	SF
AA544012	OTHR	ED	UCAL	84.367D	18,291.96	Ntl WRITING PROJECT	S367D120015 pass thru UCAL 92OK01SEED201	20120701-20130630	PF
AA548003	OTHR	ED	NWP	84.411B	20,090.84	I3 COLLEGE READY WRI	NA pass thru NWP 92OK01I32013	20130101-20130630	PF
AA521612	OTHR	ED	UCAL	84.928A	2,786.08	OSU WRITING PROJECT	U928A090001 pass thru UCAL 92OK01	19920301-20120630	PF
AA536681	OTHR	ED	NWP	84.928A	(8,090.90)	NWP URBAN SITE 2012	U928A100001 pass thru NWP NA	201110315-20130901	PF
Total Department of Education					1,955,269.68				

DEPARTMENT OF HEALTH AND HUMAN SERVICES
 NATIONAL INSTITUTE OF HEALTH

AE551423	OTHR	DHHS	NIH	93.351	29,261.38	ST RESEARCH TRNG VET	8T35OD01118617	20120901-20130831	FF
AE549661	OTHR	DHHS	NIH	93.389	18,641.22	RES TRAINING-VET STU	2T35RR00706116A1	20110908-20120831	FF
AA544232	OTHR	NIH	OUHS	93.XXX	650.00	LINK GERONTOLOGY	8P20GM10344712 pass thru OUHS RV201213342	20120501-20130331	SF
Sub-Total National Institute of Health					48,552.60				

DEPARTMENT OF HEALTH AND HUMAN SERVICES

AA546433	OTHR	DHHS	OSDH	93.069	9,654.71	IMT HEALTH DEPT	2U9OTP61698211 pass thru OSDH NA	20120701-20130630	SF
AA545083	OTHR	DHHS	OSDH	93.070	5,600.00	OK HEALTHY HOMES	1UE1EH00087901 pass thru OSDH 3409017168	20120701-20130228	SF
AG521080	OTHR	DHHS	HRSA	93.107	164,348.00	AHEC-FY12	2U77HP030251800	20110901-20120831	FF
AC581660	OTHR	DHHS	NRH	93.155	1,098.54	Ntl CENTER RURAL HEA	NA pass thru NRH NA	20100901-20120831	PF
AC581770	OTHR	DHHS	NRH	93.155	58,676.40	Ntl CTR RURAL HEALTH	NA pass thru NRH NA	20110901-20130831	PF
AC581820	OTHR	DHHS	NRH	93.155	119,823.38	Ntl CENTER RURAL HEA	5U16RH037020900 pass thru NRH NA	20120901-20130831	PF
AF520371	OTHR	DHHS	SRHE	93.187	698.90	PROJECT REACH	NA pass thru SRHE NA	20000701-20291230	SF
AC542760	OTHR	DHHS	HRSA	93.241	66,830.41	MEDICARE FLEX	5H54RH000581000	20110901-20120831	FF
AC542950	OTHR	DHHS	HRSA	93.241	97,551.55	MEDICARE FLEX	5H54RH000581100	20120901-20130831	FF
AG521040	OTHR	DHHS	HRSA	93.241	129,638.71	FLEX-MEDICARE FY12	5H54RH000581000	20110901-20120831	FF
AG531040	OTHR	DHHS	HRSA	93.241	231,379.57	FLEX-OK RURAL HOSP	5H54RH000581100	20120901-20130831	FF
AG541044	OTHR	DHHS	HRSA	93.241	58.77	FLEX-OK RURAL HOSPIT		20130901-20140831	FF
AA535531	OTHR	DHHS	ODMH	93.243	2,265.69	OK YOUTH SUICIDE PRE	5U79SM057394 pass thru ODMH 4529035701	20100701-20291231	SF
AA540522	OTHR	DHHS	ODMH	93.243	(3,574.32)	SPF-SIG REGION IX	NA pass thru ODMH PO4529039833	20110801-20120630	SF
AA540552	OTHR	DHHS	ODMH	93.243	(2,728.75)	SPF-SIG REGION III	NA pass thru ODMH PO4529039831	20110801-20120630	SF
AA544593	OTHR	DHHS	ODMH	93.243	47,963.97	RPC REG 3-PAYNE-2 MO	NA pass thru ODMH PO4529039831	20120701-20120830	SF
AA544603	OTHR	DHHS	ODMH	93.243	84,619.68	RPC REG 3-PAYNE-10 M	NA pass thru ODMH PO4529039831	20120901-20130630	SF
AA544633	OTHR	DHHS	ODMH	93.243	46,914.90	RPC REG 9-CREEK-2MO	NA pass thru ODMH PO4529039833	20120701-20120830	SF
AA544643	OTHR	DHHS	ODMH	93.243	104,291.96	RPC REG 9-CREEK-10M	NA pass thru ODMH PO4529039833	20120901-20130630	SF
AA536691	OTHR	DHHS	HRSA	93.276	44,256.87	OKMULGEE DRUG FREE	5H79SP01423605	20100930-20120929	FF
AG523220	OTHR	DHHS	OSDH	93.283	8,590.82	TAKE CHARGE-BREAST C	5U58DP00083404 pass thru OSDH 3409014597	20110701-20120630	SF
AG533220	OTHR	DHHS	OSDH	93.283	161,816.24	TAKE CHARGE PROGRAM	NA pass thru OSDH PO3409014597	20120701-20130630	SF
AG543224	OTHR	DHHS	OSDH	93.283	1,919.51	TAKE CHARGE PRGRM		20130701-20140630	SF

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AG531060	OTHR	DHHS	HRSA	93.301	550,020.00	SHIP OK SMALL RURAL	5H3HRH000391100	20120901-20130831	FF
AG532210	OTHR	DHHS	OMEC	93.530	141,475.05	RESID OMECO FAM MED	1T91HP242180100 pass thru OMEC NA	20120701-20120930	PF
AG532220	OTHR	DHHS	OMEC	93.530	141,475.24	RESIDENTS OMECO PEDS	1T91HP242160100 pass thru OMEC NA	20120701-20120930	PF
AG532230	OTHR	DHHS	OMEC	93.530	70,737.62	RESID OMECO OBGYN	1T91HP242170100 pass thru OMEC NA	20120701-20120930	PF
AG532240	OTHR	DHHS	OMEC	93.530	408,358.67	RESID OMECO FAM MED	T91HP24218 pass thru OMEC NA	20120701-20130630	PF
AG532250	OTHR	DHHS	OMEC	93.530	512,136.22	RESIDENTS OMECO PEDS	T91HP24216 pass thru OMEC NA	20120701-20130630	PF
AG532260	OTHR	DHHS	OMEC	93.530	272,621.53	RESID OMECO OBGYN	T91HP24217 pass thru OMEC NA	20120701-20130630	PF
AG542244	OTHR	DHHS	OMEC	93.530	757.65	RESIDENTS FAMILY MED		20130701-20140630	PF
AG542254	OTHR	DHHS	OMEC	93.530	570.97	RESIDENTS-PEDIATRICS		20130701-20140630	PF
AG542264	OTHR	DHHS	OMEC	93.530	342.58	RESIDENTS-OBGYN		20130701-20140630	PF
AF532433	OTHR	DHHS	SRHE	93.576	75,126.76	FY13 SCHOLARS EXCELL	NA pass thru SRHE NA	20120701-20130630	SF
AA543962	OTHR	DHHS	OUHS	93.615	13,231.63	OCAN PRACTICUM AGRMT	HRSA12159 pass thru OUHS RP2011242702	20111101-20120930	SF
AG521120	OTHR	DHHS	HRSA	93.884	193,533.10	PRE DOCT GRANT	6D56HP232700101	20110930-20120929	FF
AG531120	OTHR	DHHS	HRSA	93.884	158,448.00	PRE DOCT GRANT	5D56HP232700200	20120930-20130929	FF
AA539942	OTHR	DHHS	OSDH	93.889	2,405.07	HAZWOPER F12-YR 3/3	1U3REP090232 pass thru OSDH PO3409014465	20110701-20120630	SF
AG522030	OTHR	DHHS	RHP	93.912	(440.52)	COMM CAMPUS PRO	G98RH19704 pass thru RHP NA	20110901-20120630	PF
AG521030	OTHR	DHHS	HRSA	93.913	57,388.24	SORH-ST RURAL HEALTH	5H95RH001531000	20110701-20120630	FF
AG531030	OTHR	DHHS	HRSA	93.913	161,362.45	SORH	5H95RH001531100	20120701-20130630	FF
AG541034	OTHR	DHHS	HRSA	93.913	1,117.54	SORH-STATE OFFICE R		20130701-20140630	FF
AG523650	OTHR	DHHS	OSDH	93.917	18,521.77	RW II INTERAGENCY	X07HA00048 pass thru OSDH 3409014786	20110401-20120331	SF
AG533650	OTHR	DHHS	OSDH	93.917	434,338.60	RW II INTERAGENCY	X07HA00048NA pass thru OSDH 3409016521	20120401-20130331	SF
AG533660	OTHR	DHHS	OSDH	93.917	1,613.39	RW II HIV HDP	NA pass thru OSDH PO3409017146	20120801-20130331	SF
AG543184	OTHR	DHHS	OSDH	93.917	6,814.45	COPAY DEDUCT PROJ	X087AA00048 pass thru OSDH 3409017145	20130401-20140331	SF
AG543654	OTHR	DHHS	OSDH	93.917	117,669.14	RYAN WHITE II INTERA	X07AA00048 pass thru OSDH 3409016521	20130401-20140331	SF
AG543664	OTHR	DHHS	OSDH	93.917	1,723.03	RW II HIV HHP	07HA00048 pass thru OSDH PO3409017146	20130401-20140331	SF
AG521100	OTHR	DHHS	HRSA	93.918	470,047.18	RYAN WHITE TITLE III	2H76HA001871600	20120101-20121231	FF
AG531100	OTHR	DHHS	HRSA	93.918	429,973.95	RYAN WHITE-TITLE III	5H76HA001871700	20130101-20131231	FF
AG523150	OTHR	DHHS	OSDH	93.940	27,918.73	HIV PREVEV FY12	5U62PS62348207 pass thru OSDH 3409014789	20120101-20121231	SF
AG533150	OTHR	DHHS	OSDH	93.940	40,798.81	HIV PREVENTION FOR P	PS121201 pass thru OSDH PO3409016291	20130101-20131231	SF
AA534950	OTHR	DHHS	ODMH	93.959	(854.01)	APRC-REGION 9	NA pass thru ODMH PO4259035586	20100701-20110731	SF
AA540502	OTHR	DHHS	ODMH	93.959	(8,497.96)	RPC-REGION IX	NA pass thru ODMH PO4529039833	20110801-20120630	SF
AA540532	OTHR	DHHS	ODMH	93.959	(3,450.18)	RPC-REGION III	NA pass thru ODMH PO4529039831	20110801-20120630	SF
AA544573	OTHR	DHHS	ODMH	93.959	173,415.45	RPC REGION3 SAPT BLC	NA pass thru ODMH PO4529039831	20120701-20130630	SF
AA544613	OTHR	DHHS	ODMH	93.959	146,853.75	RPC REGION9 SAPT BLC	NA pass thru ODMH PO4529039833	20120701-20130630	SF
AG523110	OTHR	DHHS	OUHS	93.969	1,623.38	GEC FY12	5UB4HP191970200 pass thru OUHS TS20102005	20110701-20120630	SF
AA540712	OTHR	DHHS	OUHS	93.969	5,360.12	GERIATRIC EDUC CENT	5UB4HP191970200 pass thru OUHS TS20102005	20110701-20120630	SF
AA546493	OTHR	DHHS	OUHS	93.969	37,549.40	GERIATRIC ED CENTERS	5UB4HP191970300 pass thru OUHS TS20102005	20120701-20130630	SF
AA536481	OTHR	DHHS	IHS	93.970	270,229.67	AMERICAN INDIANS PSY	D91IHS30038902	20100901-20130831	FF
AA630323	OTHR	DHHS	IHS	93.971	8,622.55	IHS-CHAPPELL	6009939	20120820-20130503	FF
AA630333	OTHR	DHHS	IHS	93.971	5,305.40	IHS-COTTRELL	600788	20120820-20130503	FF
AA630363	OTHR	DHHS	IHS	93.971	8,559.55	IHS-MAGGIE D LANGFOR	600896	20120621-20130501	FF
AA630373	OTHR	DHHS	IHS	93.971	3,822.70	IHS-KRISTEN L ENYART	600708	20120621-20130501	FF
AA630383	OTHR	DHHS	IHS	93.971	7,781.90	MEISINGER INDIAN HEA	600797	20120820-20130503	FF
AA630393	OTHR	DHHS	IHS	93.971	6,559.55	IHS-BRIANNA N JOHNST	600770	20120621-20130501	FF
AA630403	OTHR	DHHS	IHS	93.971	6,286.50	HENDRICKS IHS	600858	20120820-20130503	FF
AA537471	OTHR	DHHS	OUHS	93.XXX	15,994.09	PRIMARY CARE PRACTIC	HHSA2902007100091 pass thru OUHS RS201022	20100901-20120831	SF
AA543822	OTHR	DHHS	SRHE	93.XXX	1,087.49	OK INBRE-SUMMER RSH	NA pass thru SRHE NA	20120523-20120720	SF
AG522590	OTHR	DHHS	HAM	93.XXX	(120.14)	NNLM-LIBR OF MEDICIN	HHSN276201100007C	20110501-20120430	PF

OKLAHOMA STATE UNIVERSITY - GENERAL UNIVERSITY
 DETAILED SCHEDULE OF FEDERAL AWARDS
 June 30, 2013

FUNDING SOURCE*
 FF - FEDERAL DIRECT
 SF - FEDERAL PASS THROUGH STATE
 PF - FEDERAL PASS THROUGH PRIVATE

Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
AG523280	OTHR	DHHS	OSDH	93.XXX	33,105.27	TAKE CHARGE-COLORECT	NA pass thru OSDH 3409014600	20110701-20120630	SF
AG532580	OTHR	DHHS	HAM	93.XXX	500.00	NNLM HOSP LIB ADVOCA	HHSN276201100007C pass thru HAM NA	20121126-20130430	PF
AG532590	OTHR	DHHS	HAM	93.XXX	14,663.93	NNLM LIBR OF MED	HHSN276201100007C pass thru HAM NA	20120501-20130430	PF
AG533280	OTHR	DHHS	OSDH	93.XXX	170,396.06	TAKE CHARGE-COLORECT	NA pass thru OSDH PO3409014600	20120701-20130630	SF
AG542594	OTHR	DHHS	HAM	93.XXX	60.08	NNLM-LIBR MEDICINE		20130501-20140430	PF
Sub-Total Department of Health and Human Services					6,596,636.91				
DEPARTMENT OF HEALTH AND HUMAN SERVICES - ARRA									
AA545493	OTHR	DHHS-ARI	SMST	93.708	280.00	SMART START 2ND ANN	90SC0008 pass thru SMST 01	20120726-20120831	SF
AG523320	OTHR	DHHS-ARI	OUHS	93.719	4,767.46	DATA MODEL AND HC	90HT003501 pass thru OUHS RS2012002301	20111026-20120425	SF
AG533320	OTHR	DHHS-ARI	OUHS	93.719	21,582.83	DATA MODELING / HC	90HT003501 pass thru OUHS RS2013051901	20121001-20130930	SF
AG523300	OTHR	DHHS-ARI	OHIT	93.XXX	287,298.37	CEO OF OHIET	NA pass thru OHIT NA	20111001-20130630	SF
Sub-Total Department of Health and Human Services - ARI					313,928.66				
Total Department of Health and Human Services					6,959,118.17				
DEPARTMENT OF HOMELAND SECURITY									
AA542312	OTHR	USHS	FEMA	97.043	(522.95)	NFA FIRE TRNG 11-12	EMW2011GR00045	20110930-20120929	FF
AA546373	OTHR	USHS	FEMA	97.043	17,535.17	NFA FIRE TRNG 12-13	EMW2012GR00047S01	20120930-20130929	FF
AA539932	OTHR	USHS	OKAT	97.044	(7,300.98)	FIRE SAFETY GRANT	EMW2010FP00457 pass thru OKAT NA	20110701-20120630	PF
AA540302	OTHR	FEMA	OKAT	97.044	28,416.19	OKAT SOLUTIONS 2011	EMW2010FP00457 pass thru OKAT NA	20110701-20121130	PF
AA533880	OTHR	USHS	OKHS	97.053	(0.02)	CERT TRNG PROGRAM	NA pass thru OKHS 148.004	20090821-20120415	SF
AA533900	OTHR	USHS	OKHS	97.053	(193.77)	CITIZEN CORP CERT TR	NA pass thru OKHS 130.002	20080901-20120531	SF
AA538751	OTHR	USHS	OKHS	97.053	19,073.96	CITIZEN CORP CERT TR	NA pass thru OKHS 280.515	20100917-20130630	SF
AA544272	OTHR	USHS	OKHS	97.073	67,915.34	HOMELAND SECRTY-11	NA pass thru OKHS 350075	20110901-20130531	SF
AA546673	OTHR	FEMA	OKHS	97.073	7,175.40	HS CURRICULUM DEVL P	NA pass thru OKHS 320016	20110901-20121231	SF
AA532890	OTHR	USHS	USHS	97.104	12,410.18	TEEL STEM	2009ST104000025	20100101-20130731	FF
AA537411	OTHR	USHS	USHS	97.104	4,968.00	DHS-J FERNANDES FLAC	2009ST104000025	20110101-20120731	FF
AA539331	OTHR	USHS	USHS	97.104	20,624.74	DHS HS STEM CAREER	2009ST104000025	20110501-20130731	FF
Total Department of Homeland Security					170,101.26				
OTHER FEDERAL AGENCIES									
AA544422	OTHR	SBA	SOSU	59.037	90,575.58	OSU SMALL BUS DEV CT	1603001Z0144 pass thru SOSU 2012900009	20120601-20121231	SF
AA541862	OTHR	OFA	KSU	77.006	22,803.10	DISTANCE ED COURSE	NRCHQ11G380057 pass thru KSU S12096	20110822-20121130	PF
AA547873	OTHR	AID	CAMB	98.XXX	3,075.95	PEASETH TRAK	NA pass thru CAMB NA	20130101-20141231	PF
AA531080	OTHR	OFA	VEF	NO CFD ^A	(3,394.65)	MAHN CONG PHAN	NA pass thru VEF NA	20090817-20111231	FF
AA545933	OTHR	OFA	VEF	NO CFD ^A	27,725.00	TUAN DANH NGUYEN	NA pass thru VEF NA	20120814-20170831	FF
AA537751	OTHR	OFA	CPBR	SEE LET ^I	10,440.70	COMMUNITY SERV FY11	NA	20101001-20120930	FF
AA542432	OTHR	OFA	CPBR	SEE LET ^I	160,997.69	CPB FY 12 COMMUNITY	NA pass thru CPBR NA	20111001-20130930	FF
AA546973	OTHR	OFA	CPBR	SEE LET ^I	97,218.67	CPB FY13 COMMUNITY	NA pass thru CPBR NA	20121001-20140930	FF
Sub-Total Other Federal Agencies					409,442.04				
OTHER FEDERAL AGENCIES - ARRA									
AA535891	OTHR	UDOE-AR	GTHP	81.087	49,457.23	ARRA-NTL CERTIFICAT	DEEE0002971 pass thru GTHP EN10OT293	20100701-20130430	PF
Sub-Total Other Federal Agencies - ARRA					49,457.23				
Total Other Federal Agencies					458,899.27				

OKLAHOMA STATE UNIVERSITY - GENERAL UNIVERSITY
 DETAILED SCHEDULE OF FEDERAL AWARDS
 June 30, 2013

FUNDING SOURCE*
 FF - FEDERAL DIRECT
 SF - FEDERAL PASS THROUGH STATE
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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	Funding Source
TOTAL TYPE B PROGRAMS					<u>24,253,631.62</u>				
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>\$ 283,422,663.81</u>				

OKLAHOMA STATE UNIVERSITY - CIED
 DETAILED SCHEDULE OF FEDERAL AWARDS
 June 30, 2013

FUNDING SOURCE*
 FF - FEDERAL DIRECT
 SF - FEDERAL PASS THROUGH STATE
 PF - FEDERAL PASS THROUGH PRIVATE

Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	ng Source
TYPE A PROGRAMS									
RESEARCH AND DEVELOPMENT									
DEPARTMENT OF DEFENSE									
AH511001	RSCH	DEFS	DEFS	12.XXX	\$ 34,081.08	ASSET III-TASK 2.1	SP470109C0002	20090311-20140309	FF RSCH
AH511011	RSCH	DEFS	DEFS	12.XXX	1,138,295.54	ASSET IV	SP470111C0013	20111001-20131231	FF RSCH
AH533101	RSCH	DEFS	USAF	12.XXX	1,347,802.35	EGLIN JMEM'S FY07	FA920006C0024	20060724-20120930	FF RSCH
AH533102	RSCH	DEFS	USAF	12.XXX	95,666.61	JMEM-ABERDEEN-FY07	FA920006C0024	20060724-20120930	FF RSCH
AH533103	RSCH	DEFS	USAF	12.XXX	28,756.28	JMEM-CLIN 11	FA920006C0024	20060724-20120930	FF RSCH
AH561100	RSCH	OFA	BATL	12.XXX	13,842.34	SME SUPPORT PROJ COM	NA pass thru BATL US0010000	20120131-20120915	PF RSCH
AH561110	RSCH	OFA	BATL	12.XXX	34,911.90	SME SUPPORT EXT PROJ	NA pass thru BATL US0010000	20121001-20130929	PF RSCH
Total Department of Defense					<u>2,693,356.10</u>				
OTHER FEDERAL AGENCIES									
AH565000	RSCH	USHS	FEMA	97.105	(6,281.34)	IFSTA-FUNDING ALTERN	EMW2009CA0002	20090928-20120228	FF RSCH
Total Other Federal Agencies					<u>(6,281.34)</u>				
Total Research and Development					<u>\$ 2,687,074.76</u>				
OTHER TYPE A PROGRAMS									
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
AH559080	OMGR	NASA	NASA	43.008	\$ 657,915.56	INSPIRES-ADMIN-ON CA	NNX08AJ14A	20080331-20130930	FF INST
AH559081	OMGR	NASA	NASA	43.008	296,838.39	INSPIRES-ADMIN-OFF C	NNX08AJ14A	20080331-20130930	FF INST
AH559082	OMGR	NASA	NASA	43.008	37,162.73	INSPIRES-STUDENTS	NNX08AJ14A	20080331-20130930	FF INST
AH559090	OMGR	NASA	NASA	43.008	140,451.93	NASA-TFS-09-ON CAMP	NNX09AC24A	20090101-20131231	FF INST
AH559091	OMGR	NASA	NASA	43.008	683,433.87	NASA-TFS-09-OFF CAMP	NNX09AC24A	20090101-20131231	FF INST
AH559102	OMGR	NASA	NASA	43.008	12,152.96	DLN-ON CAMPUS-YR 2	NNX10AJ63A	20110801-20150731	FF INST
AH559103	OMGR	NASA	NASA	43.008	69,957.84	DLN-OFF CAMPUS-YR 2	NNX10AJ63A	20110801-20150731	FF INST
AH559104	OMGR	NASA	NASA	43.008	174,716.73	NASA DLN-ON CMP-YR 3	NNX10AJ63A	20120208-20150731	FF INST
AH559105	OMGR	NASA	NASA	43.008	1,391,095.76	NASA DLN-OFF CPS YR3	NNX10AJ63A	20120208-20150731	FF INST
AH559106	OMGR	NASA	NASA	43.008	211,055.35	NASA DLN-NES-ON CAMP	NNX10AJ63A	20120807-20150731	FF INST
AH559107	OMGR	NASA	NASA	43.008	1,074,962.40	NASA DLN-NES OFF CAM	NNX10AJ63A	20120807-20150731	FF INST
AH559110	OMGR	NASA	TAMU	43.008	124,420.11	NASA-SEA-ON CAMPUS	NNX12AL64A pass thru TAMU	20120710-20130709	PF INST
AH559111	OMGR	NASA	TAMU	43.008	491,963.10	NASA-SES-OFF CAMPUS	NNX12AT64A pass thru TAMU	20120710-20130709	PF INST
AH559112	OMGR	NASA	TAMU	43.008	312,510.76	NASA-SEA SUBRECIPIEN	NNX12AT64A pass thru TAMU	20120710-20130709	PF INST
AH559120	OMGR	NASA	NASA	43.008	54,183.33	NASA IPA-FERRELL T	NNG#08JA03P	20080817-20130815	FF INST

OKLAHOMA STATE UNIVERSITY - CIED
 DETAILED SCHEDULE OF FEDERAL AWARDS
 June 30, 2013

FUNDING SOURCE*
 FF - FEDERAL DIRECT
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Account	Program	Agency	Sub Agency	CFDA	Expenditures	OSU Title of Project	Agreement Number(s)	Period of Project	ng Source
AH559130	OMGR	NASA	NASA	43.008	36,350.47	TSP-IPA-NEUBAUER OFF	NNJ10ZA05P	20100301-20130228	FF INST
AH559140	OMGR	NASA	NASA	43.008	77,569.87	NASA KSC-ON CAMPUS	NNX11AN88A	20111001-20160930	FF INST
AH559141	OMGR	NASA	NASA	43.008	450,997.14	NASA KSC-OFF CAMPUS	NNX11AN88A	20111001-20160930	FF INST
AH559142	OMGR	NASA	NASA	43.008	42,376.83	NASA KSC ERC-PSTI	NNX11AN88A	20120216-20160930	FF INST
AH559150	OMGR	NASA	NASA	43.008	22,184.32	NASA EXPLOR YR2 ON-C	NNX07AV66A	20071001-20120817	FF INST
AH559151	OMGR	NASA	NASA	43.008	193,025.79	NASA EXPLOR YR2 OFF	NNX07AV66A	20071001-20120817	FF INST
AH559170	OMGR	NASA	NASA	43.008	56,393.83	KEIL IPA-NASA	NNJ10ZA05P	20130201-20150131	FF INST
Total National Aeronautics and Space Administration					<u><u>6,611,719.07</u></u>				
Total Other Type A Programs					<u><u>\$ 6,611,719.07</u></u>				
TYPE B PROGRAMS/ASSISTANCE									
AH565010	OTHR	USHS	FEMA	97.105	\$ (172.51)	IFSTA-TRAFFIC INCIDE	2010RE11K004	20101001-20120331	FF EXTN
AH565020	OTHR	USHS	FEMA	97.105	40,967.76	IFSTA-EMERGY TOPICS	HSFEHQ11C1656	20110930-20130930	FF EXTN
AH565520	OTHR	ED	ED	84.116Z	30,516.17	WHITETAIL DEER-FY11	P116Z100074	20100816-20120831	FF EXTN
Total Type B Programs/Assistance					<u><u>71,311.42</u></u>				
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u><u>\$ 9,370,105.25</u></u>				

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
3CCF	3-C CATTLE FEEDERS INC.
AAS	ACADEMY OF APPLIED SCIENCE
ACE	AMERICAN COUNCIL ON EDUCATION
ACEN	US ARMY CORP OF ENGINEERS
ACIE	AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION
ADHT	ADHERENT TECHNOLOGIES, INC
ADRI	ADVANCED RESOURCES INTERNATIONAL, INC.
ADVC	ADVANCED COOLING TECHNOLOGIES INC
ADVT	ADVANCED DIAMOND TECHNOLOGIES INC
AED	ACADEMY FOR EDUCATIONAL DEVELOPMENT
AES	ADVANCED ENGINEERING SOLUTIONS
AFC	AMERICAN FOLKLIFE CENTER
AGCO	AGCO CORPORATION
AID	US AGENCY FOR INTERNATIONAL DEVELOPMENT
AIET	AMERICAN INDIAN EDUCATION WIA
AKTI	AKTIV-DRY LLC
ALAB	AMES LABORATORY
ALPH	ALPHASENSE INC.
AMID	AMIDEAST
ANAT	ANAUTICS INC.
ANDO	ANDRO COMPUTATIONAL SOLUTIONS LLC
ARA	APPLIED RESEARCH ASSOCIATION
ARPA	ADVANCE RESEARCH PROJECT AGENCY\
ARS	ARKANSAS REHABILITATION SERVICES
ARTS	ARTS MIDWEST
ASCG	ASSOCIATION OF SOUTH CENTRAL GOVERNMENT
ASG	AUTOMATED SCIENCES GROUP INC
ASUJ	ARKANSAS STATE UNIVERSITY-JONESBORO
ATAP	ASSISTIVE TECHNOLOGY ACT PROGRAMS
ATSA	AERO TECH SERVICE ASSOCIATES
AUB	AUBURN UNIVERSITY
BATL	BATTELLE MEMORIAL INSTITUTE
BAY	BAYER CROP SCIENCE
BBN	BBN TECHNOLOGIES
BCOM	BAYLOR COLLEGE OF MEDICINE
BLM	BUREAU OF LAND MANAGEMENT
BLUE	BLUEWATER TECHNOLOGY
BMPC	BECHTEL MARINE PROPULSION CORPORATION
BNBI	BATTELLE NATIONAL BIODEFENSE INSTITUTE LLC
BOE	THE BOEING COMPANY
BOHS	BOARD OF HUMAN SERVICES
BRI	BAYLOR RESEARCH INSTITUTE
BSA	BROOKHAVEN SCIENCE ASSOCIATES, LLC
BSCS	BIOLOGICAL SCIENCES CURRICULUM STUDY
BTIN	THE BOYCE THOMPSON INST. FOR PLANT RESEARCH
CAHS	CAP HEAD START
CAMB	CAMBODIA HARVEST

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
CBIO	CBIO INC
CCWD	CLEVELAND COUNTY WORKFORCE DEVELOPMENT BOARD
CDC	CENTERS FOR DISEASE CONTROL AND PREVENTION
CDRV	CHRISTOPHER AND DANA REEVE FOUNDATION
CHRM	CHILDREN'S HOSPITAL & REGIONAL MEDICAL CENTER
CI	CARNEGIE INSTITUTION
CIED	CENTER FOR INNOVATION AND ECONOMIC DEVELOPMENT
CIMM	CIMMYT
CLEM	CLEMSON UNIVERSITY
CNHS	CHICKASAW NATION HEALTH SYSTEM
COGN	COGNITION LLC
COLE	COLEMAN AEROSPACE
CORN	CORNELL UNIVERSITY
COTA	CENTRAL OKLAHOMA TRANSPORTATION & PARKING AUTHORITY
COWD	CENTRAL OKLAHOMA WORKFORCE DEVELOPEMENT BOARD
CPBR	CORP. FOR PUBLIC BROADCASTING
CSRS	COOPERATIVE STATE RESEARCH EDUCATION/EXTENSION SERVICE
CSU	COLORADO STATE UNIVERSITY
DCEM	OKLAHOMA DEPARTMENT OF CIVIL EMERGENCY MANAGEMENT
DDGI	DAVIS DEFENSE GROUP, INC.
DEFS	US DEPARTMENT OF DEFENSE
DELT	THE DELTA INSTITUTE
DEPS	DEPARTMENT OF PUBLIC SAFETY
DHHS	US DEPARTMENT OF HEALTH & HUMAN SERVICES
DII	DESIGN INTELLIGENCE INCORPORATED LLC
DNA	DNA SOLUTIONS, INC.
DTRA	DEFENSE THREAT REDUCTION AGENCY
EAD	EAD ASSOCIATES
EAST	EAST CENTRAL UNIVERSITY
ECWD	EAST CENTRAL WORKFORCE DEVELOPMENT INC
ED	US DEPARTMENT OF EDUCATION
EDA	OKLAHOMA ECONOMIC DEVELOPMENT AUTHORITY
EFCH	E FAIR COMM MENTAL HEALTH CTR INC
ELPA	ELIZABETH GLASER PEDIATRIC AIDS
ELRN	EL RENO PUBLIC SCHOOLS
ENSL	ENERGY SCIENCE LABORATORIES, INC.
EPA	ENVIRONMENTAL PROTECTION AGENCY
ESC	EDENSPACE INC.
ESL	ENERGY SCIENCE LABORATORIES
ET	EKIPS TECHNOLOGY, INC.
ETA	EMPLOYMENT TRAINING ADMINISTRATION
EWIB	EASTERN WORKFORCE INVESTMENT BOARD INC.
EXEL	EXELIS INC
FAA	FEDERAL AVIATION ADMINISTRATION
FCA	FARM CREDIT ADMINISTRATION
FCBU	FC BUSINESS SYSTEMS, INC.
FCS	FAMILY & CHILDREN SERVICES

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
FEMA	FEDERAL EMERGENCY MANAGEMENT AGENCY
FHA	FEDERAL HIGHWAY AUTHORITY
FHI3	FHI 360
FMF	FAIRFAX MEDICAL FACILITIES INC
FMT	FAIRWAY MEDICAL TECHNOLOGIES
FORT	FORT ENVIRONMENTAL LABORATORIES, INC.
FST	FSTECHNOLOGY
FTA	FEDERAL TRANSIT AGENCY
FULB	FULBRIGHT PROGRAM
FVSU	FORT VALLEY STATE UNIVERSITY
GBH	GOLDBELT HAWK
GD	GENERAL DYNAMICS
GHD	GHD INC
GMA	GMA INDUSTRIES, INC.
GPCA	GREAT PLAINS CANOLA ASSOCIATION
GSA	US GENERAL SERVICES ADMINISTRATION
GSAL	GEOLOGICAL SURVEY OF ALABAMA
GTHP	GEO THERMAL HEAT PUMP CONSORTIUM
GULD	GUILD ASSOCIATES, INC.
GWPC	GROUND WATER PROTECTION COUNCIL
GWU	GEORGE WASHINGTON UNIVERSITY
HAM	HOUSTON ACADEMY OF MEDICINE
HARC	HOUSTON ADVANCED RESEARCH CENTER
HAWA	HAWASSA UNIVERSITY
HBC	US HIGHBUSH BLUEBERRY COUNCIL
HCHS	HASKELL COUNTY HEALTHCARE SYSTEMS
HHMT	HONEYWELL FEDERAL MANUFACTURING TECHNOLOGIES, LLC
HRSA	HEALTH RESOURCES & SERVICES ADMIN.(DIVISION OF DHHS)
HUD	US DEPARTMENT OF HOUSING & URBAN DEVELOPMENT
IDHO	UNIVERSITY OF IDAHO
IHS	INDIAN HEALTH SERVICES
IEE	INSTITUTE OF INTERNATIONAL EDUCATION/FULBRIGHT
ILLR	ILLINOIS RIVER WATERSHED PARTNERSHIP
ILRU	INDEPENDENT LIVING RESEARCH UTILIZATION PROGRAM OF TIRR
IREB	INTERNATIONAL RESEARCH & EXCHANGE BOARD
IREX	INTERNATIONAL RESEARCH & EXCHANGE BOARD
ISU	IOWA STATE UNIVERSITY
ISUS	IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY
ITOK	IOWA TRIBE OF OKLAHOMA
ITT	ITT INDUSTRIES
IU	INDIANA UNIVERSITY
JOI	JOINT OCEANOGRAPHIC INSTITUTE
JPL	JET PROPULSION LABORATORY
JSNO	JOHN SNOW, INC.
JTPA	JOB TRAINING PROGRAM ACT
K2SS	K2 SPACE SOLUTIONS, INC
KCSA	KERR CENTER FOR SUSTAINABLE AGRICULTURE

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
KEY	KEYS PUBLIC SCHOOL
KIBO	KIBOIS COMMUNITY ACTION FOUNDATION, INC
KLFD	KANSAS LIVESTOCK FOUNDATION
KSU	KANSAS STATE UNIVERSITY
LANS	LOS ALAMOS NATIONAL SECURITY LLC
LASP	LASPAU
LBNL	LAWRENCE BERKELEY NATIONAL LABORATORY
LSU	LOUISIANA STATE UNIVERSITY
LTCA	LONG TERM CARE AUTHORITY OF TULSA
LTRC	LOUISIANA TRANSPORTATION RESEARCH CENTER
LU	LANGSTON UNIVERSITY
MGPS	MANGUM PUBLIC SCHOOLS
MIPT	MEMORIAL INSTIT. FOR THE PREVENTION OF TERRORISM
MISU	MICHIGAN STATE UNIVERSITY
MOSU	MISSOURI STATE UNIVERSITY
MSU	MISSISSIPPI STATE UNIVERSITY
MSUE	MONTANA STATE UNIVERSITY EXTENSION
N4HC	NATIONAL 4-H COUNCIL
NALM	NORTH AMERICAN LAKE MANAGEMENT
NANO	NANOPORE, INC.
NAS	NATIONAL ACADEMY OF SCIENCES
NASA	NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
NAWC	NAVAL AIR WARFARE CENTER
NAVM	NAVMAR APPLIED SCIENCES CORP.
NC	THE NATURE CONSERVANCY
NCDS	NATIONAL COUNCIL ON DISABILITY
NCSU	NORTH CAROLINA STATE UNIVERSITY
NEA	NATIONAL ENDOWMENT FOR THE ARTS
NEH	NATIONAL ENDOWMENT FOR THE HUMANITIES
NESC	NATIONAL EVOLUTIONARY SYNTHESIS CENTER
NFFF	NATIONAL FALLEN FIREFIGHTERS FOUNDATION
NFWF	NATIONAL FISH AND WILDLIFE FOUNDATION
NGEN	NEXTGEN AERONAUTICS
NGPC	NEBRASKA GAME & PARKS COMMISSION
NHC	NATIONAL HAZARDS CENTER
NIA	NATIONAL INSTITUTE OF AEROSPACE
NIFA	NATIONAL INSTITUTE OF FOOD & AGRICULTURE
NIH	NIH-NATIONAL INSTITUTE OF HEALTH
NIST	NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY
NJIT	NEW JERSEY INSTITUTE OF TECHNOLOGY
NMB	NATIONAL MANGO BOARD
NMGF	NEW MEXICO DEPARTMENT OF GAME AND FISH
NMSO	NAVY MATERIALS SUPPORT OFFICE
NOAA	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
NOMD	NOMADICS
NORW	NORWOOD PUBLIC SCHOOLS
NPDC	NEW PRODUCT DEVELOPMENT CENTER

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
NPS	NATIONAL PARK SERVICE
NREL	NATIONAL RENEWABLE ENERGY LABORATORIES
NRH	NATIONAL RURAL HEALTH ASSOCIATION
NRL	NAVAL RESEARCH LABORATORIES
NSA	NATIONAL SECURITY AGENCY
NSF	NATIONAL SCIENCE FOUNDATION
NSGF	NATIONAL SPACE GRANT FOUNDATION
NWES	NORTHWESTERN UNIVERSITY
NWP	NATIONAL WRITING PROJECT
NYU	NEW YORK UNIVERSITY
OAC	OKLAHOMA ARTS COUNCIL
OAME	OKLAHOMA ALLIANCE FOR MANUFACTURING EXCELLENCE
OCAS	OK CENTER FOR THE ADVANCEMENT OF SCIENCE AND TECH
OCC	OKLAHOMA CONSERVATION COMMISSION
OSCC	OKLAHOMA CITY COMMUNITY COLLEGE
OCPS	OKLAHOMA CITY PUBLIC SCHOOLS
ODA	OKLAHOMA DEPARTMENT OF AGRICULTURE
ODDC	OKLAHOMA DEVELOPMENT DISABILITIES COUNCIL
ODEM	OKLAHOMA DEPARTMENT OF EMERGENCY MANAGEMENT
ODEQ	OKLAHOMA DEPARTMENT OF ENVIRONMENTAL QUALITY
ODHR	OKLAHOMA DEPARTMENT OF HUMAN SERVICES
ODMH	OKLAHOMA DEPARTMENT OF MENTAL HEALTH
ODOC	OKLAHOMA DEPARTMENT OF COMMERCE
ODOT	OKLAHOMA DEPARTMENT OF TRANSPORTATION
ODRS	OKLAHOMA DEPARTMENT OF REHABILITATION SERVICES
ODUF	OLD DOMINION UNIV. RESEARCH FOUNDATION
ODWC	OKLAHOMA DEPT. OF WILDLIFE CONSERVATION
OEDA	OEDA EMPLOYMENT/TRAINING-WIA
OESC	OKLAHOMA EMPLOYMENT SECURITY COMMISSION
OFA	OTHER FEDERAL AGENCY
OFRE	OKLAHOMA FARMERS AND RANCHERS ENERGY ENTERPRISE
OGL	OKLAHOMA GRAZING LANDS CONSERVATION ASSOCIATION
OHCA	OKLAHOMA HEALTH CARE AUTHORITY
OHIT	OKLAHOMA HEALTH INFORMATION EXCHANGE TRUST
OHS	OKLAHOMA HISTORICAL SOCIETY
OHSO	OKLAHOMA HIGHWAY SAFETY OFFICE
OK4H	OKLAHOMA 4H FOUNDATION
OKAT	OKLAHOMA ASSISTIVE TECHNOLOGY FOUNDATION
OKHC	OKLAHOMA HUMANITIES COUNCIL
OKHS	OKLAHOMA DEPARTMENT OF HOMELAND SECURITY
OKMD	OKLAHOMA MILITARY DEPARTMENT
OKSE	OKLAHOMA OFFICE OF THE SECRETARY OF THE ENVIRONMENT
OMCC	OKMULGEE CHAMBER OF COMMERCE
OMEC	OSTEOPATHIC MEDICAL EDUCATION CONSORTIUM OF OKLAHOMA
OMRF	OKLAHOMA MEDICAL RESEARCH FOUNDATION
ONR	OFFICE OF NAVAL RESEARCH
OPA	OTHER PRIVATE AGENCY

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
OSA	OTHER STATE AGENCY
OSDE	OKLAHOMA DEPARTMENT OF EDUCATION
OSDH	OKLAHOMA DEPARTMENT OF HEALTH
OSE	OFFICE OF THE SECRETARY OF ENVIRONMENT
OSF	OFFICE OF STATE FINANCE
OSFA	OKLAHOMA STATE FIREFIGHTERS ASSOCIATION
OSL	OPEN SOLUTION INC.
OU	UNIVERSITY OF OKLAHOMA
OUHS	OU HEALTH SCIENCE CENTER
OWC	OKLAHOMA WHEAT COMMISSION
OWRB	OKLAHOMA WATER RESOURCES BOARD
PAWN	PAWNEE NATION OF OKLAHOMA
PC	PEACE CORPS
PENN	PENNSYLVANIA STATE UNIVERSITY
PHOE	PHOENIX SYSTEMS
PHS	US PUBLIC HEALTH SERVICE
PLYA	PLAYA LAKES JOINT VENTURE
PMTC	PHYSICIAN MANPOWER TRAINING COMMISSION
PRI	PRINCETON UNIVERSITY
PSTR	PUBLIC STRATEGIES
PTI	PREMIER TECHNOLOGY INC.
PURD	PURDUE UNIVERSITY
QINE	QINETIZ NORTH AMERICA
QKSLVR	QUICKSILVER
RBJV	RAINWATER BASIN JOINT VENTURE
READ	READ NOW-VOLUNTEER CENTRAL OF TULSA
REOK	RURAL ENTERPRISES OF OKLAHOMA INC
RHP	RURAL HEALTH PROJECTS
RICE	RICE UNIVERSITY
RKC	RK COMPOSITES INC
RMD	RADIATION MONITORING DEVICES, INC.
ROSE	ROSE STATE COLLEGE
RTI	RTI INTERNATIONAL
SAIC	SCIENCE APPLICATION INTERNATIONAL CORPORATION
SAND	SANDIA NATIONAL LABORATORIES
SBA	SMALL BUSINESS ADMINISTRATION
SDSU	SOUTH DAKOTA STATE UNIVERSITY
SDVS	STILLWATER DOMESTIC VIOLENCE SERVICES
SERC	SERCO
SES	SCI-ENG SOLUTIONS INC
SGH	STILLWATER GROUP HOMES, INC.
SHAD	SHADOWBAND SYSTEMS INC
SHAW	SHAWNEE PUBLIC SCHOOLS
SI	SI INTERNATIONAL
SJC	SAN JACINTO COMMUNITY COLLEGE
SMRT	SMARTRONIX, INC.
SMST	SMART START/UNITED WAY SUCCESS BY 6

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
SNOL	SEMIMOLE PUBLIC SCHOOLS
SNWS	SPACE AND NAVAL WARFARE SYSTEMS
SOCM	UNITED STATES SPECIAL OPERATIONS COMMANDS
SOSU	SOUTHEASTERN OKLAHOMA STATE UNIVERSITY
SPEC	SPECIAL OLYMPICS
SRAC	SRA INTERNATIONAL, LLC
SRHE	OKLAHOMA STATE REGENTS FOR HIGHER EDUCATION
SRI	SRI INTERNATIONAL
SRNS	SAVANNAH RIVER NUCLEAR SOLUTIONS
SS	STRATEGIC SOLUTIONS
SSC	SPAWAR SYSTEMS CENTER
SSS	SPAWAR SPACE SYSTEMS
ST	STATE OF OKLAHOMA
STFS	STRATEGIC FEASIBILITIES INC
SUNY	NEW YORK STATE UNIVERSITY AT STONY BROOK
SVC	SPACE VECTOR CORPORATION
SVER	SVERDRUP TECHNOLOGY, INC.
SWPS	STILLWATER PUBLIC SCHOOLS
TAES	TEXAS AGRICULTURAL EXTENSION SERVICE
TAI	TAITECH, INC.
TAM	TEXAS A&M UNIVERSITY
TAMU	TEXAS AGRICULTURAL EXPERIMENT STATION OF TEXAS A&M
TCMS	TRINITY CONSTRUCTION MANAGEMENT SERVICES INC
TDGI	TECHNOLOGY DEVELOPMENT GROUP, INC
TECH	TECHROTL
TMI	TECH-MASTERS,INC.
TPWD	TEXAS PARKS & WILDLIFE DEPARTMENT
TRFD	TEXAS A&M RESEARCH FOUNDATION
TRI	TRI-COUNTY OKLAHOMA
TROU	TROUT UNLIMITED
TSI	TECHNO-SCIENCES INC
TTA	TECHNOLOGY ASSESSMENT AND TRANSFER
TTU	TEXAS TECH UNIVERSITY
TU	UNIVERSITY OF TULSA
TUPS	TULSA PUBLIC SCHOOLS
TXSU	TEXAS STATE UNIVERSITY
UABB	UNIVERSITY OF ALABAMA AT BIRMINGHAM
UAFB	UNIVERSITY OF ALASKA - FAIRBANKS
UARK	UNIVERSITY OF ARKANSAS
UARZ	UNIVERSITY OF ARIZONA
UC	UNIVERSITY OF COLORADO
UCAL	UNIVERSITY OF CALIFORNIA
UCDV	UNIVERSITY OF CALIFORNIA AT DAVIS
UCFL	UNIVERSITY OF CENTRAL FLORIDA
UCHS	UNIVERSITY OF COLORADO HEALTH SCIENCES CENTER
UD	UNIVERSITY OF DENVER
UDEL	UNIVERSITY OF DELAWARE

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
UDOE	US DEPARTMENT OF ENERGY
UFHA	US FEDERAL HIGHWAY ADMINISTRATION
UFL	UNIVERSITY OF FLORIDA
UFWS	US FISH & WILDLIFE SERVICE
UGA	UNIVERSITY OF GEORGIA
UILL	UNIVERSITY OF ILLINOIS
UKRF	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION
UM	UNIVERSITY OF MISSOURI
UMAR	UNIVERSITY OF MARYLAND
UML	OSU MULTISPECTRAL LABORATORIES
UMN	UNIVERSITY OF MINNESOTA
UMOC	UNIVERSITY OF MISSOURI - COLUMBIA
UNDM	UNIVERSITY OF NOTRE DAME
UNEB	UNIVERSITY OF NEBRASKA-LINCOLN
UNEV	UNIVERSITY OF NEVADA
UNH	UNIVERSITY OF NEW HAMPSHIRE
USAF	US AIR FORCE
USAR	US ARMY RESEARCH OFFICE
USC	UNIVERSITY OF SOUTH CAROLINA
USCP	UNITED SORGHUM CHECKOFF PROGRAM BOARD
USCR	US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION
USDA	US DEPARTMENT OF AGRICULTURE
USDC	US DEPARTMENT OF COMMERCE
USDI	US DEPARTMENT OF THE INTERIOR
USDJ	US DEPARTMENT OF JUSTICE
USDL	US DEPARTMENT OF LABOR
USDS	US DEPARTMENT OF STATE
USDT	US DEPARTMENT OF TRANSPORTATION
USFS	US FORESTRY SERVICE
USGS	US GEOLOGICAL SURVEY
USHS	US DEPARTMENT OF HOMELAND SECURITY
USMF	U.S. MEAT EXPORT FEDERATION
UT	UNIVERSITY OF TEXAS AT AUSTIN
UTB	UT BATTELLE
UTDL	UNIVERSITY OF TEXAS AT DALLAS
UTEL	UNIVERSITY OF TEL AVIV
UTEN	UNIVERSITY OF TENNESSEE
UTHC	UNIVERSITY OF TEXAS HEALTH CENTER AT TYLER
UTHH	UNIV OF TEXAS - HHC SCHOOL OF PUBLIC HEALTH
UTMB	UNIVERSITY OF TEXAS, MEDICAL BRANCH
UTOL	UNIVERSITY OF TOLEDO
UWM	UNIVERSITY OF WISCONSIN-MADISON
VA	DEPARTMENT OF VETERAN AFFAIRS
VALP	VALPARAISO UNIVERSITY
VCA	VIRGINIA CONTRACTING AUTHORITY
VCTR	VIRGINIA CENTER FOR TRANSPORTATION INNOVATIONS & RS
VDC	VAXDESIGN CORPORATION

**OKLAHOMA STATE UNIVERSITY
SCHEDULE OF AGENCY ACRONYMS**

Agency	Agency Name
VEF	VIETNAM EDUCATION FOUNDATION
VGE	V.G. ENTERPRISES INC
VOTC	OKLAHOMA DEPARTMENT OF VOCATIONAL & TECHNICAL EDUC.
VT	VIRGINIA TECH
WAKE	WAKE FOREST HEALTH SCIENCE CENTER
WAST	WASATCH MOLECULAR INC
WRSU	WRIGHT STATE UNIVERSITY
WSU	WASHINGTON STATE UNIVERSITY
WU	WASHINGTON UNIVERSITY
WUSL	WASHINGTON UNIVERSITY IN ST LOUIS
WVSU	WEST VIRGINIA STATE UNIVERSITY
XPLO	XPLOSAFE LLC
ZIG	ZIGBEEF, LLC